THE

EIGHTH REPORT

OF THE

COMMISSIONERS

Appointed to

Enquire into the Fees, Gratuities, Perquisites, and Emoluments, which are or have been lately received in certain Public Offices in *Ireland*; and alſo, to examine into any Abuses which may exist in the ſame; and into the preſent Mode of receiving, collecting, issuing, and accounting for Public Money in *Ireland*.

Mode of ACCOUNTING for the EXCISE DUTIES.

Ordered, by The Houſe of Commons, *to be printed,*
21*ſt February* 1809.

(52.) vii, 83

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THE REPORT - - - - - - - - - pp. 85 to 118.

THE APPENDIX - - - - - - - - pp. 119, &c.

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To the Honourable The KNIGHTS, CITIZENS, and BURGESSES, in Parliament assembled.

The Eighth REPORT of the Commissioners appointed to enquire into the Fees, Gratuities, Perquisites, and Emoluments, which are or have been lately received in certain Public Offices in *Ireland*; and also, to examine into any Abuses which may exist in the same; and into the present Mode of receiving, collecting, issuing and accounting for Public Money in *Ireland*.

HAVING shewn in our preceding Reports, the manner in which the several Duties of Excise are ascertained and brought to charge against the Trader, we shall proceed to describe the mode of ACCOUNTING for these Duties when collected, and to state the Expenditure of the Excise Department under the respective Heads of ESTABLISHMENT and INCIDENT, or CONTINGENT EXPENCES.

ACCOUNTS.

The Collector, after receiving from the Officers of the walk duplicates of the several Excise Vouchers, retains one part and transmits the other to the Examiner of Excise, whose duty it is to ascertain whether the charges therein have been rightly computed, and to certify to the Office of the Accountant General the amount of Duties with which the Collectors of the several districts are chargeable, in the Account made up by that Officer quarterly for each collection. This practice of transmitting both parts of the Voucher to the Collector, as well that from which he is to make the charge against himself, as that from which the Examiner of Excise is to enable the Accountant General to check his Accounts, appears to us extremely objectionable. We submit, that the duplicates of the Voucher ought to be separately transmitted to the Collector and Examiner, since it is obvious that while both parts are delivered to the Collector, the charge is not only in danger of alteration, but of entire suppression; and the check, which the Certificate of the Examiner is calculated to furnish, becomes proportionably inefficient. We are aware, that by reference to the Office of the Examiner of Surveyors and Gaugers Books, such practices might be detected, and we are informed, that under an order lately issued, the Stock Books are from time to time taken by the examining Clerks of that Office to the Office of the Examiner of Excise, and compared with the Vouchers of the corresponding

Appendix, N° 1.

Ibid.

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ſponding periods. If the object of this arrangement were to guard againſt the falſification of the Vouchers, while paſſing through the Collector's Office, it does not ſeem ſo well calculated for that purpoſe, as the more ſimple meaſure of the charging Officer tranſmitting one part directly to the Examiner of Exciſe; but we apprehend that a compariſon of the Stock Books with the Vouchers, might ſtill be advantageouſly made, in order to aſcertain that the charge of Duty contained in the latter, correſponded with the entries thereof in the former, and if the Officers were required, upon their receiving from the Trader any notice affecting ſuch charge, to tranſcribe the ſame forthwith into their Stock Books, and return the original notices together with them, in the manner ſuggeſted in our obſervations on the Paper Duties; this examination might then ſerve, not only to aſcertain the accuracy of the calculation, but alſo to eſtabliſh the legality of ſuch abatements of charge, as might have been admitted by the charging Officers. With reſpect to the manner of conducting the compariſon between the Stock Book and the Voucher, we conceive that a written ſtatement of the produce of each diſtrict extracted from the Stock Books, and a like account extracted from the Vouchers, ſhould be regularly furniſhed to the Board, as more to be relied on than the tranſient and uncertain inſpection of the examining Officers.

Beſides collecting the Duties of Inland Exciſe, the Quit and other Crown Rents, and ſome other ſmall branches of the Public Revenue, the Collectors of Exciſe receive the produce of the Aſſeſſed Taxes from the Hearth-money Collectors. The Collectors frame and return to the Accountant General three ſeparate Accounts, denominated from the periods to which they are reſpectively made up, their Weekly and Monthly Abſtracts, and Quarterly Accounts. In the weekly Account or Abſtract, the Collector debits himſelf with the amount of all Duties brought to charge within the week, with the Quit and other Crown Rents in the week in which each half year's gale becomes due, and with all other ſums actually received within the week. As the Collector is thus charged with the whole of the Exciſe produce for the week, and is only permitted to take credit in this Account for his payments, he muſt appear to be debtor for all ſuch Duties as are outſtanding, as well thoſe actually in arrear, as thoſe, which not being payable until a future day, are alſo included in the Arrear Account. Theſe nominal arrears, together with the actual arrears, i. e. the ſums due and which ought to have been received, the unpaid Bills in the Receiver General's hands, and the Caſh in hand, conſtitute the balance againſt the Collector, for which he debits himſelf in his weekly Abſtract. At the foot of this weekly Abſtract, he makes out an Account of Arrears, under their reſpective heads of duty, entitled, "Arrears claimed as outſtanding," diſtinguiſhing the arrears of former years from thoſe of the current year, and ſtating the latter in the order of the month in which they accrued.

Appendix, N° 2.

In the monthly Abſtract the Collector places under their reſpective heads on the debtor ſide, the arrears which appeared to be outſtanding by the laſt month's Abſtract, the groſs produce of each branch of Duty within the month, and his receipts of Caſh in the ſame period; and on the creditor ſide, the arrears outſtanding at the end of the month, and his payments; theſe ſeveral heads are brought to a total, but a balance is ſtruck

Ibid.

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ſtruck only between his Caſh Receipts and his Payments, which reduces the Account ſubſtantially to a Caſh Account, ſave that the unacquitted Bills in the Receiver General's hands are included in the balance. In his Quarterly Account, the Collector debits himſelf with the whole of the Duties brought to charge againſt the Traders in his diſtrict during the quarter, with the Quit and other Crown Rents (ſhould they fall due within the quarter) and with all other ſums actually received ariſing from any other ſource. He takes credit for his ſeveral payments, and ſometimes for the current arrears, but we do not find this to be a general practice. Appendix, N° 2.

The Accountant General, whoſe duty it is to check the Collector's Accounts, makes out quarterly in his Ledger, a ſtatement of the Account of each Collector, and brings the ſame to a general head once a year. He begins his ſtatement of the firſt quarter of the year, by entering on the debit ſide of his Ledger the balance of the Collector's Account, as ſtruck at the cloſe of the preceding year; he next inſerts the amount of the inſolvent Arrears of Quit and other Rents, and of the ſeveral Inland Exciſe and other Duties under their reſpective heads, brought from the credit ſide of the preceding year's Account; he then debits the Collectors with the ſeveral Duties brought to charge during each quarter, as certified to him by the Examiner of Exciſe, and in the laſt quarter with the whole amount of the Aſſeſſed Taxes as charged by ſurvey, and with all ſums received on other Accounts. On the credit ſide of the Account for each quarter, he enters the acquittances iſſued by the Receiver General, together with ſuch other payments, under their reſpective heads, as appear to be regularly vouched; and in the laſt quarter, of the year, gives credit for the amount of the inſolvent Arrears, and of the Aſſeſſed Taxes uncollected. When the four quarters are thus ſtated in the Revenue Ledger, they are brought to a total, and a balance is ſtruck, which comprehends the Caſh in hands, the ſums in advance being ſuch ſums as the Collectors claim credit for, but which, owing to the want of ſufficient Vouchers are diſallowed, the current Arrears, and the unacquitted Bills in the Receiver General's hands. The Accountant General alſo makes out for each Exciſe Collector, a reconciliug Abſtract, ſimilar to that which we have already deſcribed in our Report on the Cuſtoms, as made out annually for the Collectors in that Department. This reconciling Abſtract ſtates ſuch particulars, as may have occaſioned any difference between the balance of the Collector's Account, and that which reſults from the Accountant General's ſtatement, and is ſent to the Collector, who is required to correct his own balance in his next Weekly Abſtract. Until lately, the Country Collectors were required to come to Dublin, to paſs and ſign their annual Accounts in the book of the Accountant General, and to ſwear to the ſame, as made up by the Auditor General of the Exchequer; but by an Act paſſed in 1806, it was provided that an affidavit made by the ſeveral Collectors, of the truth of their reſpective Accounts, before any Juſtice of Peace, ſhould be equally valid to all intents and purpoſes, as if the ſame were made before the Court or any of the Barons of the Exchequer. To carry the principle of this proviſion into effect, and obviate the great inconvenience and interruption to buſineſs that might ariſe by the abſence of Collectors from their reſpective diſtricts, directions were given Ibid. Ibid. 46 Geo III. c. 106. ſec 7.

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Appendix, N° 3. given by Government in January 1807, that the Accountant General, after he had made out his annual ſtatement of the Accounts of the ſeveral Collectors, ſhould tranſmit two copies thereof to each Collector, the one to be kept by him, and the other to be returned with his ſignature to the Accountant General, and that the Auditor General ſhould tranſmit the Accounts made up by him to the ſeveral Collectors, to be ſworn to by them before a Juſtice of the Peace. In the Accountant General's Department, theſe directions have been complied with, but the Auditor has not tranſmitted the Accounts from his Office, and conſequently almoſt the whole of the Collectors Accounts, for the year ending 5th January 1808, remain unpaſſed; he ſtates, as the reaſon for this omiſſion, that no mode having been pointed out by which the Accounts, when made up, were to be ſent to the ſeveral Collectors, he conſidered that he would not be warranted in parting with the official poſſeſſion of them, conceiving that they would not afterwards become a record in the Court of Exchequer. Whatever weight, however, may be due in point of form to this objection of the Auditor, there certainly can exiſt no difficulty in conveying the Accounts by poſt, and any fraudulent alteration of the particulars of any Account, might be guarded againſt by retaining in the office a duplicate, with which it might be compared when returned by the Collector. It appears, that the Accounts of ſeveral Collectors have not been paſſed in this Office for many ſucceeding years, owing, as the Auditor ſtates, to ſuch Collectors not coming forward to ſwear to their Accounts. It is not his duty, nor has he any power of compelling their attendance for this purpoſe, but he has made frequent Returns to the Commiſſioners of Cuſtoms and Exciſe of the Collectors ſo in default.

Appendix, Nos 4, 5, & 6.

Ibid.

Notwithſtanding the ſeveral Accounts returned by the Collectors to the Accountant General, are profeſſedly made up to the ſame period, and ſhould all correſpond in their reſults, it appears that the balance of the Quarterly Account, when credit is taken for the current arrears, cannot agree with that of the Weekly Abſtract, nor when credit is not taken for ſuch Arrears can it, or the balance of the Weekly Abſtract agree with that of the Monthly Abſtract. All the Collectors Accounts ſhould be ſo framed, as to give the quickeſt and cleareſt view of the money tranſactions of each Collection; but they neither exhibit the Collectors Caſh balances, nor are their actual Caſh Receipts ſtated in any, except the Monthly Account, though it ſeems moſt material, that ſuch receipts ſhould diſtinctly appear in the Weekly Abſtract, in order that the remittances of the Collectors might be ſo regulated, as to prevent their retaining large ſums unneceſſarily in their hands. The embarraſſment in which the Collectors Accounts are involved, ſeems principally to ariſe from the conſiderable ſums returned in arrear, and comprehended in the balances of the Weekly Abſtract, and of their Quarterly Accounts, in which credit is not taken for the current Arrears. Theſe Arrears amounted, on 5th January 1808, to £. 256,904. 19s. 5¼d. The great accumulation of theſe Arrears, beſides other cauſes tending to increaſe their amount, is partly owing to the Collectors being required to debit themſelves with all Duties brought to charge, whether they be then payable or not; partly to the ſuffering large ſums to remain in the Arrear Account,

Appendix, N° 7.

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Account, which have been due for ſeveral years, and therefore probably in moſt inſtances irrecoverable; but chiefly to the conſiderable ſums returned in arrear, under the head of Surcharges. Theſe arrears proceed principally from certain charges brought againſt Diſtillers and Maltſters, denominated, though incorrectly, *Surcharges for ſhort work*. Whenever the quantity of work performed by any ſuch Trader falls ſhort of that which was aſſeſſed upon him by Law, he becomes chargeabe for the deficiency at the ſame rate of Duty, as if the work had been completed. Beſides ſuch charges, Diſtillers are alſo liable to be charged with Duty for all Waſh not converted into Spirits within a fixed period, on the ſuppoſition that new Waſh has been ſubſtituted for the old. In ſuch caſes, and in others, where the circumſtances are ſuch as to give the Trader a claim to have the charge brought againſt him abated, the payment of the Duties has not been uniformly enforced, but has been uſually ſuſpended until the validity of ſuch claim is decided on, and in the interval their amount is neceſſarily added to the Arrear Account. It ſeems highly objectionable to require the Collector to charge himſelf with the produce of Duties, which are not payable until a future day, without permitting him to take credit for their amount, inaſmuch as it occaſions the conſtant appearance of large balances on the debit ſide of his Account, and of a continual transfer to the Arrear Account; nor does it appear leſs objectionable to retain in the Account of current Arrears, ſums that have been outſtanding for years, and which, from the length of time they have continued in that ſtate, we ſhould preſume to be irrecoverable. While therefore we recommend that ſpeedy meaſures ſhould be taken for the recovery of all ſums not in this predicament, it ſeems very deſirable that ſuch as are ſhould be withdrawn from the Account, and transferred to the Inſolvent Liſt of Arrears, ſince it is greatly to be feared that the habit of ſeeing the Accounts thus clogged with large fictitious balances and artificial arrears, cannot fail to weaken the jealouſy, which increaſing balances and arrears ſhould always excite, and in the end to afford facility to the keeping up falſe credits in the Collectors Arrear Account. With reſpect to arrears ariſing from Surcharges, the magnitude of ſuch as proceeded from thoſe on ſtrong waters neceſſarily attracted our attention. The Surcharges incurred on this account, in the year ending 5th January 1808, amounted to £. 106,567. 14*s*. 4*d*. In conſequence of the powers veſted in the Commiſſioners of Exciſe, of reducing, with the approbation of the Lords of the Treaſury, the quantity of Spirits chargeable by Law on any Diſtiller in any month or year, on proof being made on oath of his having been interrupted in his work by ſome fatality, ſuch as fire, or other unavoidable accident, numerous applications have been made from time to time by Diſtillers to the Board for ſuch reduction. Owing, however, to the greatneſs of the amount of ſuch claims, and their being frequently made by the ſame individuals, we are ſtrongly diſpoſed to ſuſpect, that in many inſtances they have proceeded rather from fraud and colluſion between the Officer and Trader, than any real accident or miſchance. To prevent the ſucceſsful recurrence of ſuch fraudulent practices, would require a greater degree of vigilance and attention, in promptly and minutely inveſtigating the circumſtances of each Surcharge as it ariſes, than appears hitherto to have been

Appendix, N° 8.

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been exerted by the Board of Excise. Amongst several instances we particularly remarked the cases of two individuals, against whom Surcharges were permitted to accumulate from month to month to the amount of £. 15,065. 9s. 8d. against one, and of £. 9,637. 1s. 11d. against the other, both of which remained outstanding and unsettled at the close of the year ending 5th January 1808. The number of such claims having however attracted the attention of the Board, a general order was issued in October 1807, requiring, amongst other regulations, all Surcharges to be in the first instance enforced, and the claims of abatement to be reserved for subsequent discussion; but this part of the order appears to have been only partially carried into execution, as we find several Surcharges on Strong Waters incurred since that period, outstanding and unsettled, in the Quarter ending 5th April 1808; probably the nature of the subject could not admit of its being otherwise, as cases might occur, accompanied by such circumstances, as would render the immediate payment of the Surcharge altogether ruinous to the Trader. Though it must be admitted that the apparatus used in the process of Distillation, is liable to frequent accidents, in consequence of the rapidity of work required under the present system of levying the Duties on Strong Waters, it is however obvious, that with the connivance of the Officers, numerous and extensive frauds may be easily committed, under the pretext of some fatality having happened to the Still. To deprive, therefore, the Distillers of any pretence for making claims of abatements of this description, it is provided by an Act of the last Session of Parliament, that for every Still they are respectively licensed to work, each Distiller should be permitted to keep at the Excise Office of his district, a Stall of the like dimensions and upon the like plan, to be set up and used in place of the Still prevented by any accident from working, and that no abatement of charge should be made by the Commissioners, on account of such interruption, except for any Wash not distilled within the time limited by Law. Any measure calculated to diminish the number of Surcharges on Strong Waters, will certainly tend to prevent so great an accumulation of unproductive arrears, and consequently render the Collectors Accounts much less embarrassed and perplexed. To relieve the Excise Accounts from such charges as have been abated, either in consequence of the application of the Trader, or of their being considered to be irrecoverable, we are informed that the Commissioners are in the habit of directing Collectors to deduct the amount of the charge so abated, out of the produce of some branch of Excise chargeable in some future Voucher, or stated in some future Quarterly Account, or generally from the stated produce of the Quarter, and the Examiner to give them a like credit in his certificate to the Accountant General. Thus it is stated, that in the year ending 5th January 1808, a sum of £. 55,317 5s. 2½d. was deducted on account of such abatements, out of the produce of different branches of the Excise for that year. These credits are most frequently directed to be taken, by deducting the amount out of the produce of future Vouchers. If there be sufficient produce accruing within the district; of the same denomination of Duty as that in which the abatement has taken place, the order of the Board usually directs the deduction to be made from such produce; but the want of correspondence in the description of the produce seems to be little regarded, the deduction being in

Appendix, N° 9 & 10.

Appendix, N° 11.

48 Geo. III. c. 81.

Appendix, N° 12.

Ibid, & Appendix, N° 13.

Appendix, N° 12.

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in such case directed to be made, from some other head of Duty, or even from several, and sometimes from the produce of any future Voucher. The Collector, in compliance with such direction, returns the Voucher to the Examiner of Excise, with the amount of this allowed credit deducted out of the produce, and a reference to the order of the Board, in pursuance of which such deduction has been made. Although we approve of the principle of striking out of the Collectors balances, all charges that are upon due investigation found to be unproductive or irrecoverable, we cannot but disapprove of a mode so involved in obscurity, and so calculated to produce such intricacy and confusion as that under consideration, which, while it often tends to conceal the real state of the collection of this branch of the Public Revenue, affords the greatest facility to the commission of serious and extensive frauds. It appears that of the produce so deducted, the Examiner of Excise does not make any entry in his Ledger, nor is it included in his Quarterly Certificate to the Accountant General, to whom no notice of the order of the Board seems to be transmitted, either by the Examiner or any other Officer. In making up therefore the Account, annually furnished to Government and Parliament by the Accountant General, he is not at all times enabled to state the real produce of those heads of duty, from which the deductions have been made, nor will the account of the gross produce be correct, if any portion of the credit has been allowed on account of an abatement of charge incurred in a preceding year. Besides the falsification of the Public Accounts, this practice of deducting the allowed credits from the produce of future Vouchers, seems to expose the Revenue to infinite hazard; for although the Collector may receive from the Trader the full amount of the Duties charged against him, it appears that in his Accounts returned to the Accountant General, he does not debit himself with his receipts on account of the produce so deducted, nor is he charged therewith by that Officer. All sums therefore so received, would remain in his hands and may be converted to his use, unless a proportionate deduction be made from the Arrear Account. But in this respect the Collector seems to be without any check or controul whatever, as the Examiner, who is acquainted with the orders of the Board directing the deduction to be made, has no official information of the state of the Arrears, and the Accountant General, who has cognizance of that Account, has no notice of the deduction. Should, however, the Examiner of Excise be in collusion with the Collector, of which no suspicion attaches to the present Examiner, sums might be deducted greatly beyond the amount allowed by the Board, and as the Voucher when returned remains with the Examiner, frauds might be committed to a great extent with little hazard of detection. When the credit to be allowed on account of any abatement, amounts to a considerable sum, it has been the practice of the Board to direct the deduction to be made out of the produce of Excise stated by the Collector in some future Account. Two remarkable instances of the latter description have occurred in the last year, one of a sum of £.13,370. 12s. 3½d. directed to be deducted by the Collector of Dublin Excise, out of the future produce of the duties of Tobacco, on account of a like sum due since the year 1800 for Excise Duties on Wines; the other of a sum of £.8,658. 19s. 9½d. directed to be deducted by the same Collector, out of

Appendix, N° 12.

Ibid.

Appendix, N°s 14 & 15.

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the ſtated produce of the Malt Duties, on account of former Arrears of the ſame duty, which had accrued in the years 1802, 3, 4, and 5, and become irrecoverable. There ſeems to be no material difference between theſe two modes of allowing the Collectors to take credit for charges which have been abated. Some Collectors ſhew the deduction on the face of their Accounts, when made from the ſtated quarterly produce of any branch of Exciſe, but they are not required to do ſo by the terms of the order of the Board, and the reſult is the ſame, the Collectors being charged with the net amount only. In order to preveot a recurrence of this dangerous practice, we ſubmit that no abatement or reduction of charge ſhould be permitted to take place in the office of the Examiner of Exciſe, who ſhould invariably certify to the Accountant General the full amount of the Voucher returned to him by the charging Officers, but that inſtead of relieving the Collectors Accounts from any charge that has been abated in the ſecret manner we have deſcribed, it ought to be effected by an open, clear and diſtinct credit in his Accounts, founded on the Board's order, which ſhould be returned by the Collector, together with his Quarterly Accounts, to the Accountant General, accompanied, in caſe of a repayment of Duty, by the Trader's receipt for the amount. Notice of every ſuch order, as ſoon as it is iſſued, ſhould be given to the Accountant General, and to the Examiner of Exciſe, to enable the former to check the Collectors Accounts, and the latter to make up when required, ſo far as is practicable, a true account of the produce of each head of Duty. We are aware, that, owing to the frequency of Surcharges, and the abatements conſequent thereon, a correct ſtatement of ſuch produce cannot on all occaſions be made out; it would however facilitate its attainment, if, when ſuch Surcharges occur, the Trader's claim of abatement was promptly inveſtigated, and the Board's order thereon iſſued with as little delay as poſſible. In the Account of the credits allowed to Collectors in the courſe of the year 1807, the abatements of charges on Diſtillers and Maltſters, in conſequence of their having been interrupted by ſome accident or fatality in the progreſs of their reſpective works, are ſtated to have been made with the approbation of the Lords of the Treaſury, in purſuance of the proviſion of the ſeveral Acts of Parliament, for regulating and collecting thoſe Duties. Charges however, to a conſiderable amount, appear to have been abated on other grounds, without ſuch approbation having been previouſly obtained; and though the ſanction of the Lords of the Treaſury, is not expreſsly required by Law, in the ſeveral inſtances laſt referred to, nor does it ſeem neceſſary where the charge has been erroneouſly impoſed, we are of opinion, that whenever a Trader appears to be charged with the payment of any Duty to the Crown, thoſe, whoſe office it is to preſide over the Finances of the country, ought to be diſtinctly informed of its diſpoſal. We therefore recommend, that the Commiſſioners of Exciſe ſhould be required to make a Quarterly Return to the Lords of the Treaſury, of the amount of all Duties, the payment of which had been remitted, ſtating the particulars thereof, and the grounds of their being ſo diſcharged from the Collectors Accounts; and we think a like Return ſhould be made, of all arrears placed on the Inſolvent Liſt. To relieve the Collectors Accounts from the intricacy in which they are at preſent involved, we propoſe

Appendix, N° 13.

that

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that they ſhould all be reduced ſubſtantially to Caſh Accounts, as is the caſe in the Engliſh Exciſe. For this purpoſe we ſubmit, that the Collector's Weekly Abſtract ſhould be a ſimple Caſh Account, ſetting forth the receipts, payments, and remittances of the week; that the Duties brought to charge ſhould be debited in the Monthly and Quarterly Accounts only, and that in theſe Accounts credit ſhould be taken for the payments and remittances made during the month or quarter, and for the current arrears outſtanding at the cloſe of each reſpectively, the latter to be placed on the debit ſide of the ſucceeding Monthly or Quarterly Account; by ſuch means the balances of theſe Accounts, if correct, would, on the face of them, exhibit an agreement with the balance of the Weekly Abſtract, cloſing the month or quarter. As the Accounts are now kept, the arrears of the preceding year are blendid with thoſe of many years ſtanding, under the title of "Arrears of former years "to 5th January laſt," and though the groſs receipts on account of ſuch arrears, may, on a compariſon of the Abſtracts, be collected from the diminution of their amount, ſuch a mode is intricate and tedious, and ultimately fails to ſhew the date of the arrear in diſcharge of which a payment has been made, whether on account of the preceding or any former year. In order, therefore, that the ſtate of the Arrears ſhould be kept conſtantly in view, we propoſe that the Arrears of former years ſhould be ſeparately ſtated in diſtinct Accounts, at the foot of the Weekly and Monthly Abſtracts, under the two-fold diviſion of "Old Arrears," and "Arrears of preceding years;" and that two columns, appropriated to the purpoſe of entering the receipts on account of ſuch Arrears, ſhould be introduced into the body of the Weekly, Monthly and Quarterly Accounts. That the arrears of the current year ſhould be ſtated at the foot of the Monthly Account, as they are at preſent at that of the Weekly Abſtract, for the purpoſe of ſhewing the time at which the Arrear under each head of Duty was incurred, and that the Accountant General ſhould in his Account give each Collector credit for the current arrears outſtanding at the cloſe of each quarter. The ſimplicity which theſe charges are calculated to introduce, might we think be ſtill further aſſiſted, if it were poſſible to diſcharge from the Arrear Account, all ſums that were not actually payable. In offering a ſcheme for excluding from the account, the great maſs of nominal Arrears, we have not loſt ſight of the difficulty that muſt always be felt in departing from long eſtabliſhed forms, we are however encouraged by the opinion of the Deputy Examiner of Exciſe, an Officer well qualified by his experience and official ſituation to form a correct judgment on the ſubject, to hope that the difficulty of effecting this alteration will be neither great nor of long duration. We therefore propoſe that a ſeparate Voucher ſhould be made up and returned for each head of Duty, ſpecifying the day on which ſuch Duty would by Law be payable, that the Collectors ſhould be required to charge themſelves in their Monthly and Quarterly Accounts, with thoſe Duties only which ſhould have become payable within any month or quarter, and with ſuch ſums as might be received within ſuch periods reſpectively, on account of Duties not yet due, ſtating, under the proper head of Duty, ſuch payment to be in advance. Every Collector debiting himſelf with ſuch anticipated payments

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payments (which would probably rarely occur, as they would only take place where the Trader was deſirous of parting with his ſtock, before the expiration of the time allowed for payment of the Duties), might, in order to prevent his being ſubject to a ſecond charge for the ſame ſum, be permitted to take credit to a like amount, in the account for the month or quarter in which the Duties ſo paid in advance ſhould regularly be payable. No change would occur in the tranſmiſſion of the Vouchers to the Examiner of Exciſe, or in the account of Exciſe produce kept by that Officer, ſave that it would be requiſite to note the date, when the ſeveral duties brought to charge would by Law be payable, ſo as to enable him to certify to the Accountant General the amount of ſuch Duties as had become payable during the quarter, reſerving ſuch as were not then payable, to be included in the next quarter's certificate; neither would any alteration take place in the courſe or practice of the Accountant General's Office, except where Collectors ſhould return in their Quarterly Accounts anticipated receipts of Duty; in ſuch caſes the Accountant General ſhould be required to add the amount of theſe receipts, to the charge appearing againſt the Collector by the Examiner's certificate, and to allow the Collector a credit to a like amount in his account for the enſuing quarter. We annex forms of the ſeveral Accounts, which we ſubmit might be furniſhed by the Collectors, agreeably to the ſuggeſtions we have offered. In order to facilitate the collection of theſe Duties, as much as poſſible, within the month, the Country Collectors might be required to appoint their office days, to be held as near the cloſe of each Exciſe month as might be practicable, and every Collector ſhould be ſtrictly enjoined to proceed by information for the recovery of all Duties, within a day or two at fartheſt after the ſame ought to have been paid, and at the cloſe of each month, to tranſmit to the Board an account of the Duties remaining unpaid, diſtinguiſhing the particular head of Duty, and the name of each Trader, and ſtating the proceedings that had been taken for their recovery. Under this arrangement it might be expected, that a great proportion of the Duties would be paid in the month in which they were firſt brought to charge in the Collector's Account, and conſequently the accumulation of Arrears be ſo much leſſened, that the appearance of any conſiderable ſum in the Arrear Account of any collection, ſhould become an object of ſuſpicion, and be followed by immediate enquiry. The meaſure of permitting Collectors to take credit for all remittances or payments to the Receiver General at the time they are made, and without waiting for his acquittances, appears to be eſſential to the plan of eſtabliſhing a ſyſtem of Caſh Accounts. Though this meaſure, which we have had occaſion to recommend in our Report upon the Cuſtoms, met at firſt with ſtrong oppoſition, its adoption ſeems now admitted to be eaſy and unattended by any riſk. The arrangement, among other advantages, will require the Collectors to debit themſelves with all ſuch Bills as may have been returned to them proteſted, and thereby at once expoſe, upon the face of their Accounts, a tranſaction, any frequent recurrence of which ſhould not fail to excite the ſtrongeſt ſuſpicion and alarm. The neceſſity of ſome regulation for this purpoſe, cannot be better enforced than by a reference to the annexed Account of Bills proteſted for non-payment,

Appendix, N° 16, 17, & 18.

Appendix, N° 19.

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ment, and returned by the Receiver General to the ſeveral Collectors of Exciſe, by whom they had been remitted, amounting in the five years, ending January 5th 1808, to the ſum of £.286,241. 11s. 2½d. It is obvious that the practice of making remittances by Bills, a great proportion of which, it may be preſumed, was fictitious and fabricated, could not have been carried to ſuch an extent, without occaſioning ſerious loſſes to the Revenue. Of this a ſtriking inſtance is afforded by the collection of Maryborough, to which proteſted Bills to the amount of £.37,161. 13s. 5d. appear to have been returned in the ſame year that the Collector of that diſtrict was diſmiſſed from his Office, owing to the Crown a balance of £.20,880. 16s. 5½d. Beſides the annual Account, which conſtitutes the real and efficient check upon the Collectors Accounts, the Accountant General furniſhes weekly to the Lord Lieutenant, Chief Secretary, Lords of the Treaſury and Commiſſioners of Exciſe reſpectively, copies of an Account called his Weekly Abſtract, purporting to give a conciſe view of the ſtate of each collection. Endeavours have lately been made to improve this Abſtract, by framing it ſo as to ſhew the net Caſh Balances of the ſeveral Collectors at the cloſe of each week; but the little reliance that can be placed on ſuch ſtatements, will diſtinctly appear by contraſting the Caſh Balances, as ſtated in the Accountant General's Abſtract for the week ending 5th January 1808, with the actual Caſh Balances due by them on that day. By the former they appear to to be £.20,030. while they actually amounted to £.74,434. 12s. 1¼d. The ſame obſervation applies to the Department of the Cuſtoms; the total Caſh Balances of the Cuſtom Collectors, appear to have amounted, by the Accountant General's Abſtract, for the week ending 5th January 1808, to £.15,660. whereas they actually amounted on that day to £.53,028. 13s. 5¼d. Theſe fallacious ſtatements appear to be owing principally to the Accountant General's giving credit to Collectors, who have not returned their Abſtracts at the period of his cloſing his Weekly Account, for all acquittances iſſued to them by the Receiver General, and for unacquitted Bills in his hands, while the debit of their reſpective Accounts remains ſtationary, making by ſuch means a balance to appear in favour of a Collector, who at the time may be in fact both a debtor and defaulter. The hazard to the Revenue reſulting from this practice, is ſufficiently obvious from the ſtate of the Cork Exciſe Collection at different periods of laſt year; by the Accountant General's Abſtract, the Collector of that diſtrict appeared in one inſtance to have credit for over remittances to the amount of £.10,610. while by his own account he claimed to have over remitted only £.828. 19s. 6d.; in another inſtance, by the former Account, he was made to have over remitted £.4,480. when there was a Caſh Balance againſt him to the amount of £.6,030. and when at length he abſconded, owing to the Crown a balance; as we were informed, of £.24,500. he was ſtated to have over remitted £.4,529. To remedy ſo defective a mode of making up this Account, it ſeems only neceſſary to require, that the Accountant General ſhould omit to make any ſtatement in his Abſtract, of the balance of ſuch Collector as may neglect duly to return his Weekly Account, and ſpecially to point out his default. We alſo recommend that the Accountant General ſhould give credit in

Appendix, N° 20.

Ibid

Finance Accounts of Ireland 1807, Page 55.

Appendix, N° 21.

Appendix, N° 22.

Appendix, N° 23.

Appendix, N° 24.

Appendix, N° 25.

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his Abſtract for ſuch Bills only as were actually diſpatched within the week, and that the preſent practice of giving credit for the Bills in the Receiver-General's hands, on the fourth day after the cloſe of the week, ſhould be diſcontinued, as it affords the means of applying part of the produce of a ſucceeding week to pay off the balance of the preceding, and large Caſh Balances may thus be retained, without being ſhewn by the Accountant General's Abſtract. But the ſtate of the Collector's balances continues to require the ſerious and unremitting attention of Government. After the directions relating to this ſubject, ſo recently

Appendix, N° 26. given in Mr. Secretary Elliot's letter, dated 31ſt January 1807, and the determination expreſſed by the Commiſſioners of Exciſe in their General

Appendix, N° 27. Order of 22d October following, "of effecting a progreſſive reduction "of the Collector's balances," ſtated, "to be in almoſt every inſtance "diſproportionately and unneceſſarily large, ſo that by the 5th January "1808, they might be reduced in every caſe below the ſum of £. 100." We cannot account for their being permitted, with only a few

Appendix, N°s 22 & 24. exceptions, ſo greatly to exceed that amount, unleſs we ſuppoſe the Board to be ignorant of the true ſtate of the Collector's Accounts. Certainly, however, the important conſiderations then urged "of render-"ing the produce of this Revenue applicable to the public ſervice as "ſoon as poſſible, after it was collected, and of preventing the great "loſſes which had been ſuſtained by permitting large balances to accu-"mulate in the hands of the Collectors," ought to have induced more prompt and efficacious meaſures than appear to have been adopted for carrying the orders of Government into effect. The effects of permitting large ſums to accumulate in the hands of the Collectors, are apparent in the increaſe of the balances due by deceaſed and diſmiſſed Collectors

Appendix, N°s 28 & 29. of Cuſtoms and Exciſe. Thus we find that a ſum of £. 52,082. 15 s. 3½ d. has been added to the amount of ſuch balances, in the three years ending

Appendix, N° 30. 5th January 1808, while in the ſame period only £. 10,774. 4 s. 1½ d. ſeem to have been recovered, nearly one-half of which ſum appears to have been paid on account of a balance due by a Collector recently

Appendix, N° 31. diſmiſſed. We annex a Return, containing the particulars of the ſecurities given to the Crown by the preſent Exciſe Collectors of Ireland, and have only to recommend, as we did in our Report on the Cuſtoms, that every Collector ſhould be ſtrictly enjoined to report periodically to the Board, whether all his ſureties are living and ſolvent, and upon the death or inſolvency of any one of them immediately to provide another.

In our firſt Report we ſtated, that the ſeveral Duties of Cuſtoms and Exciſe, were paid by the reſpective Collectors to the ſame Receiver General, whoſe functions we alſo particularly deſcribed, and detailed the manner in which this Officer's receipts were paid into the Bank of Ireland to the credit of the Exchequer; while we were engaged in proſecuting our enquiries into that ſubject, we were informed that from the creation of the office of the Receiver General in 1795, until the year 1804, no arrangement had been made for auditing and paſſing the Accounts of that Officer, but that ſome time in the courſe of the latter year, an order had been iſſued by the Lords of the Treaſury, directing that his Accounts, from the eſtabliſhment of the office to the date of ſuch order, and quarterly in every ſucceeding year, ſhould be audited by the

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the Accountant General, and afterwards tranſmitted, together with the Vouchers, to the Auditor, to be by him finally audited and paſſed. In purſuance of this order we find, that the Accounts of the preſent Receiver General have been, in every year ſince his appointment, regularly paſſed and ſent to the Auditor, and that thoſe of the late Receiver General, have been examined and compared with the Vouchers by the Accountant General, and found to be perfectly correct, and that the balance due on theſe Accounts has been paid off; but that the Accounts and Vouchers have not been ſent to the Auditor General, no perſon having come forward, on behalf of the Repreſentatives of the late Receiver General, to ſign the Account in the Books of the Accountant General. It appears to be extremely deſirable, that the ſtatement annually preſented to Parliament, relating to the Revenue of Great Britain and Ireland reſpectively, ſhould be framed on the ſame principle, and afford a ſimilar view of the Finances of each Country. But the amount of Exciſe Duties, ſtated in the account of the Public Income of Ireland, under the head of groſs receipts within the year, inſtead of exhibiting the actual receipts of ſuch Duties as it profeſſes, and as is the caſe in the account of every branch of the Public Income of Great Britain, contains the whole of the Exciſe produce brought to charge within that period, though a conſiderable portion of ſuch Duties may be outſtanding on the day to which the Account is made up, either from their being in arrear, or not being then payable. Hence the rate per-cent. at which this Revenue has been collected, is untruly ſtated, the calculation being formed on the amount of the Duties brought to charge within the year, inſtead of the actual receipts; ſo likewiſe the balances ſtated in the ſame Account to be in the hands of the ſeveral Collectors of Exciſe, are not their actual Caſh Balances, but contain the amount of all Duties outſtanding under the deſcription of Current Arrears, except ſuch as are not payable until a future day, while the amount under the head of Arrears of Inland Exciſe, &c. which might be preſumed to extend to the current arrears, is compoſed of ſuch ſums only, as in conſequence of their being conſidered to be irrecoverable, have been from time to time placed on the Inſolvent Liſt. This mode of framing the Account, though not deſigned for that purpoſe, is certainly calculated to miſlead thoſe who may not be intimately acquainted with the materials of which it is compoſed. We therefore recommend that in future, the account of the Public Income of Ireland, may be made up preciſely in the ſame manner as that of the Public Income of Great Britain, which is both in its charge and diſcharge a Caſh Account, and that the Arrears and Balances ſhould be particularly ſtated in the ſeparate Account, already appropriated to that purpoſe in the Finance Accounts.

Appendix, N° 32.

ESTABLISHMENT.

BEFORE we concluded our Enquiries into this branch of the Public Revenue, we ſhould have felt it our Duty to enforce, by further obſervations, the neceſſity of endeavouring to prevent the Officers charged with

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with its Collection from receiving fees under any pretence, if the very liberal augmentation of their salaries made, as we understand, with this view, did not sufficiently testify the importance attached by Government to this measure. Unless, however, effectual means be taken to insure, as far as is practicable, the appointment of Officers, qualified by their experience and information, to discharge the duties of their respective offices, and a strict discipline be maintained, in inforcing, by a due distribution of rewards and punishments, the execution of their several functions, we fear that the increase of the expence consequent upon this arrangement, will only prove an useless expenditure. It is likewise of infinite importance to guard against offices of trust and responsibility being made the subject of traffick; and for this purpose we find that certain oaths have been framed and directed to be taken, as well by the person retiring from any office, in the respective departments of the Customs and Excise, as by his successor. On some occasions, however, these oaths have been dispensed with in consequence of the orders of Government, an instance of which, in the case of the Collector of Killybegs, particularly calls for censure, as it appears that on quitting his office he owed a balance of £. 3,444. 12*s*. 11*d*., of which £. 3,336. 3*s*. 7*d*. remained due on the 5th January 1808.

Appendix, N° 33.

Appendix, N° 34 & 35.

Finance of Ireland, 1805, page 62. Ibid, 1808, page 59.

In order to give a general view of the persons employed in the Department under the management of the Board of Excise, the nature of their offices, the sources and amount of their emoluments, we have inserted in the Appendix, Returns of the Establishment as it stood on the 5th January 1804, and 5th July 1808, respectively. The former shews what were the emoluments acknowledged by the respective Officers in their Returns, made at a time when the receipt of fees was tolerated; the latter, the amount of their salaries as they are now fixed, and the expence which has been incurred by the appointment of additional Officers, in consequence of the separation of the Boards. The annual expence of this Department, on account of salaries of Officers, amounts to £. 135,472. 13*s*. 10½*d*., of which sum £. 50,330. 13*s*. 4½*d*. has been incurred by an augmentation of salaries, and £. 24,926. 17*s*. 3*d*. by the appointment of additional Officers. Though, in consequence of the separation of the Boards, and the prohibition of the receipt of fees by the Officers, an increased expence to a very considerable amount was unavoidably occasioned in this Department, it may be worthy of consideration, whether on any future appointment to some of the offices, the rate of salaries, in fixing which regard was perhaps at first necessarily had to compensation for the loss of fees, might not admit of reduction; we refer particularly to some of the appointments in the respective Offices of the Secretary, the Examiner of Surveyors and Gaugers Books, and of the Examiner of Excise. Besides the saving that might, we conceive, be thus effected, an obvious method of reducing the charges of this Department is to be found in the discontinuance of such offices as have become useless or unnecessary. To this description belong the offices of Collector of Dublin County, the Licence Officers attached to this office, and of the several preventive Officers stationed in the districts of Cavan, Sligo, Killybegs and Tralee, which, although they are not divested of all duties, are nevertheless so circumstanced, as that they might properly sink into

Appendix, N° 36 & 37.

Appendix, N° 38.

and

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and become part of other offices. The Collector of Dublin County, at the time he was charged with receiving the Duties on Licences to retail Spirits and other exciseable commodities, appears to have been in the receipt of a very considerable Revenue, which became of much less importance by placing the issue of Retail Spirit Licences under the management of the Stamp Office; and since the issue of every description of Licence has been transferred to that Department, will probably in future not exceed an annual receipt of between £. 9,000 and £. 10,000. The Office of this Collector being held under the same roof with that of the Collector of the City, we think that his functions might be advantageously blended with those of the latter, and a saving be thus made of £. 1,400 per annum. Appendix, N° 39. Appendix, N° 40.

The Licence Officers consist of two Surveyors, eight Officers, two Supernumerary ditto, and one Assistant, receiving salaries altogether amounting to £. 1,102. 5 s. per annum. The duties of these Officers are stated to us to be confined to the city of Dublin, as bounded by the circular road, and to consist in seeing that all persons dealing in exciseable articles, have taken out the Licences required by Law. We are informed by a Surveyor of Licences, that since his appointment in 1803, notwithstanding the active exertions of himself and his Officers, no discovery has been made by any of them of persons selling without Licence, and we also find that no Officers of this description are employed in any other part of Ireland. From the nature of the duty to be performed, we think a separate Establishment for that purpose unnecessary, and in this opinion the Surveyor General of Licences fully concurs. We conceive that the duties, which these Officers are supposed to execute, might be performed in Dublin by the ordinary Surveyors and Gaugers of the different surveys and walks, in like manner as in other districts. From the Returns made by the Stamp Office to the Commissioners of Excise, the particulars of the different persons licensed in each survey and walk might be extracted and delivered to the Surveyor and Gauger, who would have only, in the course of their ordinary rounds, to see that no persons not contained in their Lists were selling commodities subject to Licence; and as persons so offending are liable to a heavy penalty, the half of which goes to the Informer, we should suppose these Officers would be active in their endeavours to make such detections. Appendix, N° 37. Appendix, N° 41. Appendix, N° 42.

The preventive Officers stationed in the districts above enumerated, are expected out of their salaries, amounting in the whole to £. 2,401. to provide and maintain sufficient parties to assist them in the execution of their duty. From the small number of seizures made by them, there seems reason for doubting whether the benefit which the Public derives from the Establishment, might not be equally well obtained at much less expence, by employing preventive Officers without salary, or by adding to the number of regular Officers in those situations, where additional exertion is required. At the same time, however, that we propose to abolish that description of preventive Officers to whose situation salaries are attached, we apprehend great benefit may still be derived from the continuance of a body of preventive Officers without salary, in sufficient numbers, and judiciously stationed. As Officers of this description will have to draw their support wholly from the detection of illegal Appendix, N° 37. Appendix, N° 43.

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practices, they will be prompted to exert themſelves in the diſcovery and purſuit of the illicit Trader, while the vigilance of the regular Officers, if properly encouraged and aſſiſted, will be ſufficient to guard againſt any extended ſyſtem of connivance between him and the preventive Officers. In this capacity the Superviſors and Collectors in the Hearth-money Department, amounting to 144 in number, and who already have the power of making ſeizures, might, we think, be employed with great advantage, and without any additional charge to the Public. While performing the duties of their reſpective offices, they would have frequent and peculiarly favourable opportunities of diſcovering private Stills or Malthouſes, and of detecting perſons ſelling Spirits without Licence, or committing the various other frauds practiſed againſt this branch of the Revenue.

Should the Exciſe Duty on Tobacco be rendered payable before the Tobacco leaves the King's ſtore, according to the ſuggeſtion in our laſt Report, and no Drawback allowed on the exportation of unmanufactured Tobacco, which is the caſe in England, the ſeveral Accounts kept by the Regiſter General of Tobacco, deſcribed in the annexed Examination, would become unneceſſary, and this office might be diſpenſed with; and if the ſtamping of Cards and Dice, ſhould be transferred to the Stamp Office, as likewiſe ſuggeſted in our laſt Report, the Officers of the Stamp Maſters and their Aſſiſtants would become uſeleſs. Of the ſame deſcription are the Office of the Tobacco Stock Officers, the Inland Exciſe and Malt Permit Offices, and the Inſpector of Malt buſineſs. By the Examination of one of the Tobacco Stock Officers, it appears that little benefit can reſult to the Public from that Eſtabliſhment. To the three latter Offices no duties are now attached, and to the firſt of them, no perſon has been appointed for ſome years; the Officers of the Malt Permit Office, and the Inſpector of Malt buſineſs, have been for ſome time paſt under ſuſpenſion, as however they continue to be enumerated as part of the Eſtabliſhment, and have ſalaries reſpectively aſſigned to them, we have thought it right to include them in the Liſt of ſuch as we conceive ought no longer to exiſt. Though we thus propoſe to aboliſh the Exciſe and Malt Permit Offices, we continue of opinion that a general Exciſe Permit Office, as recommended in our Fifth and Sixth Reports, for Spirits and Malt, would be, if properly arranged and conducted, an uſeful Eſtabliſhment. To this Liſt we may likewiſe be permitted to add ſome offices on the Cuſtom Eſtabliſhment, which appear to come within the ſame deſcription; viz. The Paymaſter of Corn Bounties in the Port of Dublin, and the Examiner of Corn Bounties, whoſe reſpective duties are detailed in the annexed Examinations, and the Land Carriage Officers. The only bounties payable on Corn exported from Ireland, ſince the abolition in 1806, of the bounty on exportation to Great Britain, are thoſe on Foreign export, which, under the exiſting Laws, will very rarely take place; ſhould, however, any ſuch occur in the Port of Dublin, the bounties might be paid by the Collector, in like manner as they have hitherto been by the other Port Collectors, and the Regiſter General of Corn Returns, might perform all the other functions of the Paymaſter. The office of the Examiner of Corn Bounties does not appear to be neceſſary, as the

Appendix, N° 44.

Appendix, N° 45.

Appendix, N° 37.

Appendix, N°s 46 & 47.

Corn

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Corn Bounty papers are previouſly examined by the Examiner of Cuſtoms, in like manner as every other bounty paper. The Land Carriage Officers, though paid on the Cuſtom Eſtabliſhment, more properly belong to the Exciſe, their duty being to attend at the principal avenues into Dublin, to examine all carriages loaded with goods, and to ſee that ſuch as are ſubject to Duty, are accompanied with proper Permits. The manner of performing this duty, renders it quite nugatory, theſe Officers rarely reſorting to the ſtations ſeverally allotted to them, and then merely for the purpoſe of ſigning the Surveyor's Book; but even if the Officers were ſtationary, and the duty executed with greater attention, it appears to be an office from which little advantage could be derived to the Public, as they can ſeldom venture to act unleſs upon good information, and upon ſuch ground any other Officer of the Cuſtoms or Exciſe may proceed equally with the Land Carriage Officers. The annual ſaving that would accrue to the Public by aboliſhing the offices which we have thus enumerated as uſeleſs or unneceſſary, would amount to £. 7,823. 11 s. 4½ d. Some further diminution of expence in the Exciſe Department, might be effected by the reduction of ſuch Officers as act by Deputy, and have converted their ſituations into ſinecures. Of theſe offices we annex a Liſt, including ſome belonging to the Cuſtoms, the groſs emoluments attached to both, amount to £. 2,297. 16 s. 10 d. per annum. In aboliſhing uſeleſs offices, we cannot approve of the general practice of compenſating the ſeveral perſons employed, by an allowance or penſion to the full amount of their emolument, as it is not reaſonable that while they may employ their time in other profitable purſuits, they ſhould receive as much from the Public as they did when they continued in its ſervice; and we alſo think, that much expence might be ſaved by transferring the holders of ſuch offices to other ſituations in the Revenue. The charge of this Eſtabliſhment might alſo poſſibly be diminiſhed, by employing fewer of the regular Officers in ſuch places, as are entirely unproductive of Exciſe Revenue, or where the amount received within the year is very trifling. According to the Exciſe diviſion of Ireland, it conſiſts of 33 Diſtricts, 127 Surveys, and 541 Walks. There is a Collector appointed to each diſtrict, a ſurveyor to each ſurvey, and at leaſt one Gauger to each walk, beſides ſupernumerary Gaugers, generally in the proportion of one to each ſurvey; we find that in 71 of theſe walks, there does not appear to have been any produce in the year ending 5th January 1808. If we take the ſalaries of the ſeveral Gaugers appointed to theſe walks at £. 84. per annum each, which is the average amount of Gaugers ſalaries, we have an expence of £. 5,964. incurred without any return whatever of Revenue to the Public; and though we are by no means of opinion, that it is unneceſſary to employ Officers in any ſtation where there are no Exciſe Duties to be collected, probably ſome ſaving might be effected under ſuch circumſtances, by placing more than one walk under the charge of the ſame Gauger.

Appendix, N° 48 & 49.

Appendix, N° 50.

Appendix, N° 51.

Appendix, N° 52.

Appendix, N° 53.

INCIDENT EXPENCES.

BESIDES the regular and aſcertained expenditure of this Department, ariſing from the ſalaries of Officers, conſiderable payments are made under the head of Incidental or Contingent Expences. Theſe payments in

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Appendix, N° 54. in the year ending 5th January 1808, amounted to £.110,790. 3s. 4d. including a ſum of £.9,398. 1s. 11d. paid on account of ſalaries, which being attached to Officers, now in fact forming part of the Eſtabliſhment, and already ſtated as ſuch, ought no longer to be charged in the Incident Account. The charge of £.13,200. 2s. 1d. incurred for the Poſtage of Letters, and of £.17,527. 1s. 3d. on account of Stamps purchaſed at the Stamp Office, for the uſe of this Department, can neither of them be conſidered as ſubſtantially affecting the general income of the Public Revenue, provided they be carefully watched and duly checked. The Stamps ſo iſſued are required either to be returned unuſed at the end of the year, or their value accounted for by the reſpective Officers to whom they had been delivered; but as the Stamp Duties heretofore impoſed on Permits and Certificates, the conſtant demand for which occa-

48 Geo. III. c. 41. ſioned a conſiderable part of this expence, have been repealed, the future diſburſements under this head may be expected to be greatly diminiſhed.

The expence of the Revenue Poſtage, including both Cuſtoms and Exciſe

Appendix, N° 55. (A.) for the year ending 5th January 1804, amounted to £.11,194. 17s. 9d. but in the year ending 5th January 1808, has ſwollen to the ſum of £.26,242. 0s. 11d. As we deemed the advanced rate of poſtage, and increaſed buſineſs of thoſe Departments, inſufficient to account for the great augmentation of this head of expence, we were induced to examine

Appendix, N° 56. how far it could be aſcribed to other cauſes, and have been informed by the Clerk of the Poſtage, that the great increaſe of the Revenue Poſtage in the laſt year is chiefly to be attributed to the regulations of the Exciſe Board, requiring all Permits and Permit Vouchers, together with other packages formerly conveyed as parcels, to be returned by poſt. Theſe circumſtances might in ſome degree account for ſuch increaſe, if it only

Appendix, N° 55. (B.) took place in the inward poſtage, but the increaſe of the outward poſtage appearing nearly equal to that of the inward, and the charge for expreſſes

Appendix, N° 57. and carriage of books, &c. being augmented inſtead of diminiſhed, we are inclined to impute ſome conſiderable portion of this increaſed expence, to an abuſe of the privilege of ſending and receiving private

Appendix, N° 56. Letters at the public charge, enjoyed by 110 perſons belonging to theſe Departments, and extending, with a few exceptions, to Engliſh as well as Iriſh Letters, the poſtage of which would probably amount to 5 or £.6,000. a year. The power of receiving and ſending official Letters at the public charge, is neceſſary to every public Office, but ſuch licenſe ought to be ſparingly permitted to private correſpondence. We therefore recommend that this privilege be confined, as in England, to the Commiſſioners of both Boards, and their Secretaries; that public Letters be addreſſed to the ſeveral Officers by their titles of office, and all Letters inwards be taken to the Board Room of the Commiſſioners, for the purpoſe of their being occaſionally inſpected and opened in their preſence, and that the diſcovery of any private incloſure ſhould ſubject

Appendix, N° 54. the individual to cenſure and payment of the poſtage. In addition to the charge of £.19,622. 6s. 1½d. incurred on account of Stationary and Printing for the uſe of the Exciſe, it appears that the Cuſtoms ex-

Appendix, N° 58. pended within the ſame period, on a like account, a ſum of £.6,804. 6s. 3½d. making the expence of the two Boards for Stationary and Printing

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Printing in the year ending 5th January 1808, amount to £. 26,426. 12 s. 4½ d., which exceeded their joint expence under the ſame head for the year ending 5th January 1804, by the ſum of £. 9,008. 7 s. 2 d. We underſtand that the expence of the Engliſh Exciſe, under the head of Stationary, amounted in the year ending 5th January 1808 to £. 18,563. and that the whole, except a few trifling articles, was ſupplied from the King's Stationary Office: when we contraſt this with the like head of expence in the Iriſh Exciſe, amounting, as juſt ſtated, to £. 19,622. 6 s. 1½ d., and conſider the greatly ſuperior extent of the Engliſh Exciſe, both as to amount of Receipt, variety of articles ſubject to Duty, and the number of Diſtricts in which the collection is made, we may reaſonably infer either that great waſte has exiſted in the diſtribution of the Stationary in the Iriſh Exciſe, or that the articles ſupplied have been charged at much higher rates than thoſe paid in England; both cauſes have probably operated. In correction of the latter, though we have ſuggeſted the expediency of inviting competition by public biddings, we think it may well deſerve conſideration, whether a further and much greater ſaving may not be derived from the eſtabliſhment of a Stationary Office in Ireland, on the ſame principle as that in England, for the ſupply of Stationary, not only to the Revenue Departments, but to the other public Offices. This Office, called the King's Stationary Office, provides the requiſite articles of Stationary, together with ruling, binding, printing, &c. on the cheapeſt terms, and ſupplies the different public Offices with them at prime coſt, the ſole charge to the Public being the expence of the Eſtabliſhment. We annex the Regulations under which this Eſtabliſhment is conducted, along with the expence of its Officers; whether the ſaving to be derived from ſuch an Eſtabliſhment would be ſo conſiderable as fully to compenſate its expence on a ſcale applicable to this Country, we have had neither the time or means, ſince this head of expenditure came under our conſideration, to aſcertain with ſufficient preciſion; but we may be allowed to preſume that ſuch an Office would not have been ſo long continued in England, were it not productive of important advantages. There appears to be only one Patentee Officer in Ireland, for ſupplying any of the public Offices with Stationary; he ſtates, that he charges the retail prices, according to the rates fixed once a year by the general body of Stationers in Dublin; and that he has no doubt, but that the ſeveral articles could be purchaſed by wholeſale conſiderably cheaper, in proportion therefore to the extent of his ſupply, a conſiderable ſaving might be effected.

Appendix, N° 59.

Appendix, N°s 60 & 61.

Appendix, N° 62.

Should means, however, be deviſed of his ſupplying the different public Offices with the requiſite Stationary on the cheapeſt terms, much abuſe may ſtill exiſt, unleſs its diſtribution be managed with due care and correctneſs; and we feel no heſitation in ſtating, that a very reprehenſible negligence has prevailed in the management both of the receipt and iſſue of the Stationary for theſe Departments. It appears, from the examination of one of the Officers charged with the ſuperintendance of the Stationary Stores, that whenever the Stationer is unprovided with a quantity of Stationary ſufficient to anſwer the demand made under the Board's warrant, it has been the practice of the Office to certify the receipt of the whole, upon the Stationer giving an acknowledgment for

Appendix, N° 63.

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ſuch part as remains to be delivered, thereby enabling him to receive payment antecedent to the delivery of the articles. The danger attending ſuch irregularity is too obvious to require comment; but when we find it admitted, that no account is taken from which it can be ſhewn what part has been actually received, what part is undelivered, or how much at any time ought to remain on hand, we cannot refrain from expreſſing our ſurprize and concern that ſo heavy an item of expenditure, ſhould not have become an object of greater ſolicitude with thoſe who are entruſted to controul it. We would not be thought to inſinuate, that any unfair advantage had been taken of the inattention that has prevailed with regard to this branch of expence; it cannot however be diſputed, that while the preſent ſyſtem of conducting the buſineſs of the Appendix, N° 63 Office of Stationary Stores ſhall continue, it will afford an opening for miſconduct, to which the Public ought not to be expoſed. In addition to theſe obſervations on the conduct of this Office, we remark that the Stationer, who ſupplies alſo the Printing, has been permitted to retain in his hands ſuch part of the Stationary as is intended for this purpoſe, while no ſtep has been taken to aſcertain that the delivery of printed Stationary correſponded with the quantity ſo retained. In order to regulate this Office, ſo as to guard againſt the abuſes to which it has hitherto been expoſed, the Clerk of the Stationary Stores ſhould be required to charge himſelf with every Article of Stationary received, and take credit for all Deliveries, and the whole Account be ſo conducted as to ſhew, when balanced, the quantity of each Article which ought to be in ſtore; the Stock ſhould likewiſe be occaſionally examined, not only by the Clerk of the Stores, but by ſome ſuperior Officer, to aſcertain that its actual amount correſponded with the ſeveral Entries thereof in the Books. All Paper alſo delivered to the Printer ſhould be debited to his Account, and credit given for all printed Paper received, ſo as to aſcertain that the whole of ſuch Deliveries were printed, or duly accounted for.

THE magnitude of the expenditure of this Department, under the head of "Law Charges;" its rapid and conſiderable encreaſe ſince 1804, when our enquiries commenced, could not fail to attract our particular notice. To give a clear view of the arrangements under which this expenditure is conducted, it will be neceſſary to include in our details the Law Charges of the Cuſtoms, as well on account of ſome of the principal Law Officers being common to both Departments, as that many of the obſervations we ſhall have occaſion to make will be found to apply equally to both. The annual Diſburſements of each Department, under the head of "Law Charges," in the five years, ending 5th January 1808, independent of the Salaries of the Law Officers, appear to have been as follows:

Appendix, N°	Years ending 5th January	Cuſtoms.	Exciſe.	TOTAL.
64. A. - 65. A.	1804	6,901 12 3½	7,134 14 8½	14,036 7 —
64. B. - 65. B.	1805	4,351 16 9	6,434 17 1	10,786 13 10
64. C. - 65. C.	1806	10,618 7 10	12,399 17 8	23,018 5 6
64. D. - 65. D.	1807	12,085 14 5	14,883 14 8½	26,969 9 1½
64. E. - 65. E.	1808	8,599 19 1	19,114 18 10½	27,714 17 11½

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Notwithſtanding an encreaſing Revenue may have occaſioned an encreaſe of Law buſineſs, and that other cauſes may have incidentally operated to produce ſome portion of the exceſs in the amount of the Law Charges in the laſt three years, we apprehend that the true ſource of ſo profuſe an Expenditure will be diſcovered in an erroneous and defective ſyſtem, which we ſhall endeavour as briefly as poſſible, to deſcribe.

Each Board has its own Solicitor, at a ſalary of £. 250 per annum, and common to both Departments there are two Counſel, who hold their reſpective appointments during pleaſure, and have each a ſalary of £. 100, payable on the Cuſtom Eſtabliſhment, excluſive of their ſalaries, for which they do not appear to perform any ſpecial duty; the Counſel, when employed in tranſacting the ordinary Law buſineſs of the Cuſtom and Exciſe Revenue are paid by Fees, according to an accuſtomed and not immoderate rate, ſubject however to be varied at the diſcretion of the reſpective Solicitors. It is the regular courſe and conſtant practice to conſult and employ both Counſel in the ſame caſe, and upon every proceeding connected therewith; and, if either be ſent on Revenue buſineſs out of Dublin, his travelling expences are paid, and notwithſtanding he receives while ſo employed, eight Guineas per day, his Fees are regularly allowed him for all buſineſs tranſacted in his abſence, in like manner as if he were preſent. Appendix, N°s 66, 67, & 68.

Beſides the Board's Counſel, it has likewiſe been the practice to employ ſome of the ſuperior Crown Lawyers in ſuch Revenue proceedings as are carried on in the Law and Equity Courts, and in the Court of Appeals, and alſo to conſult them in all caſes involving queſtions of difficulty or importance. But notwithſtanding the advice and aſſiſtance of two Counſel generally ſelected, we preſume, out of perſons eminent in their profeſſion, might in ordinary caſes be ſuppoſed more than ſufficient, we find, that in the year 1803, in conſequence of the recommendation of Government, the Solicitors of both Departments were directed to employ the King's Attorney General in all Revenue caſes, in like manner as the Board's Counſel; but as his profeſſional ſervices continue to be in fact only required on occaſions of import and moment, while in purſuance of theſe directions, he receives all the emoluments that accrue in Dublin appertaining to ſuch an appointment, we cannot avoid concluding that other motives than thoſe of promoting the intereſts of the Revenue, induced an arrangement apparently ſo unneceſſary. On all ſuch plain and obvious points as may occur in the uſual courſe of Revenue buſineſs, it is a part of the duty of the Solicitors, in conſideration of their ſalaries, to afford legal advice to their reſpective Boards; and it is the practice of both Boards to refer to their reſpective Solicitors, in the firſt inſtance, every caſe appearing to involve any legal queſtion, and, if recommended by them, to direct that the opinion of Counſel ſhould be taken thereon; but as each Solicitor is entitled, in addition to his ſalary, to certain uſual and accuſtomed allowances for drawing and copying all Revenue briefs, (except ſuch as relate to proceedings in the Courts of Law or Equity, for which they charge in their Law Bills of Coſts), it becomes their intereſt, thus at variance with their duty, to multiply the number of references to Counſel. Appendix, N°s 69 & 70. Appendix, N°s 66 & 67.

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A great portion of the Law buſineſs of the Revenue ariſes from the proſecution of Informations before the Chief Commiſſioners in Dublin, and the Sub-Commiſſioners in the Country, for offences againſt the Laws of Cuſtoms and Exciſe, from whoſe deciſions an appeal lies to a Court, termed the Court of Appeals, appointed by the Lord Lieutenant, and empowered to enquire into, and reverſe or confirm them; and though it be the duty of both Solicitors, without receiving any other emolument than their ſalaries, to prepare and file ſuch Informations, to attend on all Trials held in Dublin, and on the arguing Appeals in the Court of Appeals, the ſame motives may, we fear, tend not only to encreaſe the number of Informations, but unneceſſarily to multiply the references to Counſel, on matters connected with ſuch proceedings. It is true, the coſts of a reference to Counſel, in a common caſe not requiring a conſultation, may not exceed 7 or 8 Guineas, but if the number of ſuch references is permitted to depend on the deciſion of thoſe whoſe intereſt it is to encreaſe them, it will be eaſy to conceive the expence that may be thus incurred.

Appendix, N° 66 & 67.

We have obſerved the ſame point repeatedly ſubmitted to the opinion of Counſel, and find frequent inſtances of their being conſulted on queſtions, which, we think, the Solicitors ought to have been competent to anſwer; and the deciſion of many of them alſo requiring leſs of a legal underſtanding than of a juſt view of expediency, and the exerciſe of a ſound diſcretion in the Board.

Ibid.

The Solicitors furniſh each an Account generally once a year, of the particulars of all allowances claimed by them for the Drafts and Copies of Briefs, as above-mentioned, and of their diſburſements in tranſacting the ordinary Law buſineſs of their reſpective Departments, or what may be called "Cuſtom-houſe Buſineſs," as diſtinguiſhed from ſuch as is carried on in the Law or Equity Courts.

In this Account they give credit for all ſums received by them on account of the Revenue, or paid to them in advance by order of the reſpective Boards; for their profeſſional ſervices, in all other reſpects they furniſh regular Bills of Coſts as Attornies. The firſt mentioned Accounts are referred to the Examiner of Solicitors Bills, who ſtates, that he requires a Voucher to be produced for every diſburſement, and ſees that credit is given for all ſums received by them, and that the Totals of the Accounts are correct; but the particulars of Fees paid to Counſel, having of late years ceaſed to form any part of the Solicitors diſburſements, are not now included in their Brief and Diſburſement Accounts, nor are they ſubmitted to the examination of this Officer, each Counſel receiving, in purſuance of a ſpecial order of the Board, the amount of his own Fees, according to a particular Account kept by the Solicitors, and certified by them to the Commiſſioners. No fixed period ſeems to be preſcribed to the Solicitors for making up and returning their Bills of Coſts, nor are ſuch Accounts at any time, previous to their being paid, examined by any Officer.

Appendix, N° 71.

Appendix, N° 66.

The Solicitor of Cuſtoms has, however, we are informed, furniſhed his Bills of Coſts up to and including Trinity Term 1808; but it is with ſurprize we learn from the Solicitor of Exciſe, that no ſuch Account has been returned by him ſince his appointment in 1802; beſides tranſacting

Appendix, N° 67.

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acting the Law buſineſs of their reſpective Departments, the Solicitors of Cuſtoms and Exciſe are ſometimes employed in preparing, for the opinion of Counſel, the Drafts of ſuch Bills as are intended to be preſented to Parliament in each Seſſion, for raiſing any Money by the impoſition of Cuſtom and Exciſe Duties, or for regulating the collection and management of theſe branches of the public Revenue; and to the large ſums paid to Counſel and Solicitors on this account, may be attributed ſome portion of the exceſs of the Law expenditure in the three years ending 5th January 1808, compared with the like expenditure in the two years immediately preceding. The amount of ſuch payments in each of the five years ending 5th January 1808, appears to have been as follows: viz. Appendix, N°s 66 & 67. Appendix, N°s 64 & 65.

Years ending 5th January							
1804	-	-	-	-	£. 1,023	15	—
1805	-	-	-	-	Nil.		
1806	-	-	-	-	11,723	—	—
1807	-	-	-	-	5,952	17	6
1808	-	-	-	-	6,401	10	—

In 1791, Government directed an annual allowance of £. 700 each, to be paid to the Prime Serjeant, the Attorney and Solicitor General, and the Senior Counſel to the Revenue Board, for preparing and ſettling the Money Bills in each Seſſion of Parliament, and of £. 850. to the Solicitors of the Cuſtoms and Exciſe Departments, to be equally divided between them, for drawing, preparing, and fair copying the Money and Revenue Bills in each ſuch Seſſion; and a further allowance of £. 100. to the ſame Solicitors, in conſideration of their extraordinary attendance upon the Chancellor of the Exchequer, and their preparation of other public buſineſs under his direction. This arrangement appears to have been occaſioned by the changes that had been made in that year in the formation of the Money Bills, the number of which having been leſſened in conſequence of the conſolidation of Duties that then took place, it was thought equitable, on account of the loſs the Law Officers and the Solicitors would ſuffer, if paid, as had been the practice, according to the number of Bills only, to give them fixed annual allowances equivalent to the Fees they had received in preceding years. The Fees to be paid to the Law Officers for preparing other public Bills, were not then regulated, the allowances aſſigned to them being in conſideration of their trouble reſpecting the Money Bills alone; but it is ſtated, that the ſame Counſel, along with the Junior Counſel to the Revenue, are entitled to receive according to an uſual and accuſtomed rate, a fee of 10 Guineas each, for every conſultation relating to any Cuſtom or Exciſe Regulation Bill intended to be prepared, and of 40 Guineas on its being finally ſettled, unleſs it happened to be a ſhort Bill, in which caſe lower Fees were allowed; and it is alſo ſtated, that for preparing ſuch Bills, the Solicitors were entitled to receive an Allowance between them equal to the Fee of one Counſel. This latter claim ſeems, however, to be altogether incompatible with the order made in 1791, which, beſides granting the fixed allowance of £. 850. for preparing as well the Revenue or Regulation Bills, as the Money Bills, gives to the Solicitors the additional allowance of £. 100, for preparing other public buſineſs, under the direction of the Chancellor of the Exchequer; and to preclude, it would ſeem, the Appendix, N° 72. Appendix, N°s 66 & 67. Appendix, N° 72.

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exerciſe of any diſcretionary power by the Revenue Board, expreſsly directs, "that the ſaid ſeveral allowances ſhould be in lieu of all charges "whatſoever upon account of the ſeveral buſineſſes," to which they relate. According to this conſtruction, the order appears to have been acted upon without any deviation until the year 1796, no other allowances than ſuch as it permits having been made to the Solicitors, notwithſtanding inſtances occurred in every year during that period of Regulation Bills having been paſſed, and the uſual Fees paid to the Law Officers on that account. But from that year, (when a ſum of 50 Guineas was granted to the Solicitors for preparing one Regulation Bill) until the Union, the practice has been quite different, the Revenue Board, at its own diſcretion, and without any authority from Government, directing in each year conſiderable payments, in addition to their fixed allowances to be made to theſe Officers, in conſideration of their preparing ſuch Bills. If, in executing the duties of their Office, the Solicitors incurred any very extraordinary degree of trouble, we by no means intend to ſay that they ſhould not be remunerated, but we think that an arrangement deliberately formed, and appearing to have been made on terms extremely favourable to the parties, ought not to have been ſyſtematically deviated from, without the ſanction and concurrence of Government. At the Union, it being intended that all Money and Regulation Bills, ſhould in future be prepared in England, the then Law Officers and the Solicitors received compenſation for the loſs it appeared they would ſuſtain in the emoluments of their reſpective Offices, in conſequence of ſuch arrangement; and notwithſtanding the fixed annual allowances aſſigned to the Solicitors by the order of 1791, they received each the grant of an annuity of £. 716. 14s. 4½d. during their reſpective lives, the Commiſſioners, appointed to aſcertain the loſſes incurred by individuals in conſequence of the Union, having reported that theſe Offices were, on an average of the laſt four years, diminiſhed in their annual value to that amount. For the firſt two years ſubſequent to the Union, all ſuch Bills were accordingly prepared in England; but in 1803, the then Chancellor of the Exchequer intending to provide for the regulation of the Iriſh Revenue by permanent inſtead of annual Bills, not leſs than twelve Regulation Bills were prepared in this Country, at an expence however greatly under the rate above ſtated, the Fees allowed to five Counſel, and the two Solicitors, amounting only to £. 1,023. 15s. In the enſuing year no payment appears to have been made under this head in either Department, but in the year ending 5th January 1806, the charges ſo incurred amounted to £. 11,783. In that year, we are informed, that it was in contemplation to ſeparate the Boards of Cuſtoms and Exciſe, and to make the Duties, and the regulations for collecting them, permanent, and that the preparation of the Bills requiſite for theſe purpoſes occaſioned a great part of this extraordinary expence. It is alſo ſtated to have been then determined, that all Money and Regulation Bills, in conſequence of ſome inconvenience alledged to have ariſen from the practice of preparing them in England, ſhould in future be prepared under the advice of the Law Officers in Ireland, in like manner as before the Union. If, however, any inconvenience was experienced, ſome more

Appendix, N° 73.

Appendix, N° 74.

Appendix, N° 68.

Appendix, N°s 75 & 76.

Appendix, N°s 67 & 68.

Appendix, N° 77.

Appendix, N° 64 (A.)

Appendix, N°s 64. (C.) & 65. (C.)

Appendix, N° 67.

Appendix, N° 68.

œconomical

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œconomical mode of obviating it might, we think, have been deviſed, than by recurring to the arrangement which exiſted before the Union. When it is conſidered that the Money Bills in each Seſſion have not only been diminiſhed in number, but of late years greatly ſimplified in their proviſions, the principal regulations for collecting the Duties being now contained in diſtinct Bills, it does not ſeem reaſonable that the Law Officers ſhould have the ſame allowances as were aſſigned to them in 1791; and though it were even thought fit to adopt the arrangement then made, the Solicitors ſhould have certainly been precluded from receiving any additional allowances for preparing the Regulation Bills, ſuch allowances have however not only been made to the preſent Solicitor of Exciſe, who was appointed to his office ſince the Union, but alſo in ſome inſtances to the Solicitor of Cuſtoms, notwithſtanding the compenſation already mentioned to have been granted to him for the loſs of ſuch emoluments. But to pay the Solicitors at the ſame rate for each Regulation Bill as one of the Law Officers, ſeems not leſs objectionable than the payment itſelf, eſpecially when the amount is augmented by the expence attending a number of conſultations. In ſome inſtances, however, both Money and Regulation Bills ſtill continue to be prepared in England, without being ſubmitted to the conſideration of the Law Officers here, while many of them, after having been ſo prepared, at an expence that cannot be inconſiderable, are tranſmitted to the reſpective Revenue Boards in Ireland, and in conſequence Law Charges are incurred, as we are informed, to an equal amount as if ſuch Bills had been originally prepared in this Country. As it is evident that all Money and Regulation Bills muſt be principally prepared under the direction of the Chancellor of the Exchequer, and a conſiderable expence unavoidably incurred in affording him, when in England, legal and financial aſſiſtance; it follows, that in proportion to the number of Bills prepared there without being tranſmitted to this Country, will be the ſaving of the expenditure of each Department on that account. Such Bills as are merely intended to continue Laws that are only of a temporary duration only, need not be tranſmitted to Ireland, nor perhaps the Money Bills as they are now framed. If, however, it ſhould be thought neceſſary at any time to lay theſe latter Bills before Counſel, there does not ſeem to be any reaſon for allowing on that account a greater Fee than in the caſe of a Regulation Bill; but as the reſpective Boards, aided by their principal Officers, may be preſumed moſt capable of forming a juſt opinion on the expediency of introducing new regulations, whether for collecting any branch of the public Revenue, or altering an exiſting ſyſtem, they ought, in our opinions, on every ſuch occaſion to be conſulted and adviſed with, and the Bills intended to be prepared for effecting ſuch meaſures ſubmitted to the conſideration of Counſel in this Country; but we by no means conceive it neceſſary to incur the expence of employing the Crown Lawyers in ſuch caſes, the Board's Counſel, being from their experience in the details of the Revenue Laws fully competent, and in moſt inſtances more ſo than any other, to direct the mode in which the Bills ſhould be framed. In preparing the Bills that are ſubmitted to Counſel, it will be neceſſary to employ the Solicitors, who may be paid for their trouble, according to a fixed and reaſonable rate in each caſe as it ariſes. What theſe payments might

Appendix, N°s 64 & 65

Appendix, N°s 66 & 67.

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might probably amount to in any year we are unable to ascertain; but supposing them, at all events, not to exceed the allowances granted to the Solicitors in 1791, we estimate, that by discontinuing all payments to the Crown Lawyers for preparing Money and Regulation Bills, as also the allowance made to the Senior Counsel to the Revenue for preparing the former, an annual saving would be effected to the amount of £3,730, on the average of the expence so incurred in the two years ending the 5th January 1808. Whether it may be thought proper to carry our suggestions on this subject into effect, no delay ought, we conceive, to be permitted to take place in fixing some definitive mode for conducting in future this branch of the public business. At the Union, the Public paid amply for the arrangement then proposed for this purpose. Since that period these Bills have been prepared, as already stated, sometimes in England and at others in Ireland; but if the mode latterly pursued be long persevered in, and a change on œconomical principles afterwards adopted, the different Officers will have a plausible pretext for claiming compensation, to which, from the practice having been so various, we submit they would not now be entitled. It may not be unimportant to exhibit a view of the payments, appearing by the Accounts furnished to us, to have been made to the several Law Officers, and to the Solicitors of Customs and Excise, exclusive of their salaries, in each of the five years ending 5th January 1808. The payments to the several Law Officers are as follows; viz.

Appendix, N° 64. (D.) (E.) Appendix, N° 65. (D. (E.)

Appendix, N°s 64 & 65.

Years ending 5th January.	To Attorney General	To Solicitor General	To Prime Serjeant.	To Board's Senior Counsel.	To Board's Junior Counsel.	Total paid to Counsel.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1804 -	1,326 6 6	599 9 3	599 9 3	2,163 10 6	2,157 13 6	6,846 9 —
1805 -	1,152 5 9	349 4 3	431 2 3	560 15 9	2,295 9 6	4,788 17 6
1806 -	3,458 8 9	2,714 9 9	2,306 8 6	2,839 4 —	4,267 17 9	15,586 8 9
1807 -	4,476 7 3	1,648 13 6	Office vacant.	6,814 9 9	3,997 3 6	16,936 14 —
1808 -	4,104 4 —	2,135 5 9	Ditto - -	5,090 8 10½	3,872 18 —	15,202 16 7½

Appendix, N°s 78, 79, & 80.

It is to be observed, that in the payments made in the last year, but not in any of the preceding, are included the Fees, however of no considerable amount, paid to Counsel by the respective Solicitors of the King's Rents, forfeited Estates, and casual Revenues. The difference in some years between the amount of the emoluments of the Senior and Junior Counsel to the Revenue, is principally occasioned by the payments not being made to each within the same year; but allowing for the Fee on the Money Bills, to which the Senior Counsel alone is entitled, the amount of their Fees will on an average nearly agree. In the same five years, the following payments appear to have been made to the Solicitors for Law business and Disbursements.

Appendix, N°s 64 & 65.

Years

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Years ending 5th January	To Solicitor of Customs.	To Solicitor of Excise.
	£. s. d.	£. s. d.
1804 - - - -	1,937 13 2	385 6 3
1805 - - - -	1,630 14 2	1,197 15 9
1806 - - - -	1,914 7 7½	2,450 10 10½
1807 - - - -	2,540 6 10½	2,331 16 —½
1808 - - - -	2,463 — 3	2,053 15 —

We have already ſtated, that the Solicitor of Exciſe has not furniſhed any Account of Law Coſts incurred in that Department ſince his appointment in 1802, conſequently, whatever may be due to him on that account, will be an addition to the Law Charges of thoſe years.

Such Law proceedings relating to the Revenue, as required to be carried on in the Country, are uſually conducted by local Agents appointed by the reſpective Boards. They furniſh regular Bills of Coſts, and are paid for their profeſſional ſervices as Attornies, the Solicitors on the Eſtabliſhment neither interfering in their appointment, nor participating in their emoluments. Appendix, N°s 66 & 67.

The following payments, ſo far as we can collect from the Accounts with which we have been furniſhed, appear to have been made to local Agents, employed in the reſpective Departments of Cuſtoms and Exciſe, in the years under-mentioned: viz. Appendix, N°s 64 & 65.

Years ending 5th January.	Cuſtoms.	Exciſe.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.
1804 - - -	250 2 10	1,095 2 —	1,345 4 10
1805 - - -	73 3 8	580 — 8	653 4 4
1806 - - -	270 6 5½	559 7 6½	829 14 —
1807 - - -	247 15 2½	1,411 11 —	1,659 6 2½
1808 - - -	719 2 2½	5,561 12 10	6,280 15 —½

The very great exceſs of ſuch payments made in the Exciſe Department, in the laſt of theſe years, appears to have been principally occaſioned by the number of Informations proſecuted in that and the preceding year, in order to recover the penalties incurred by Pariſhes where unlicenſed Stills had been found. Appendix, N° 67.

The Bills of Coſts furniſhed by the ſeveral local Agents, except in the caſes of proſecutions to recover the penalties impoſed on Pariſhes where private Stills had been ſeized, are uſually referred to, and taxed by the reſpective Solicitors, in whoſe Department ſuch Agents have been employed; a practice highly objectionable, as it cannot be expected that they ſhould feel indifferent in deciding on the correctneſs of the ſeveral charges made by other Agents, when no inconſiderable portion of their own emoluments may be derived from ſimilar ſources. As well therefore to relieve the Solicitors from a function that muſt be irkſome to them to perform, as to protect the Revenue againſt exorbitant or improper Ibid.

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proper charges, all the Bills of Costs of local Agents, ought, in our opinions, to be invariably taxed by some public Officer competent to discharge that duty. Such appears generally to be the practice of the Excise Department, when the Costs have been incurred in prosecutions against Parishes as above-mentioned, with the view, we presume, of duly ascertaining the sums to be reimbursed to the Revenue, the Law directing that the Costs of recovering such penalties should be deducted thereout when levied, unless ordered by the Commissioners of Excise to be paid at the public expence. But notwithstanding that penalties for such offences have been recovered from time to time to a considerable amount, we find that the Revenue has been reimbursed but a small portion of the large sums expended in such prosecutions. This consideration, as well as the necessity of such an expenditure being likely often to recur, so long as the Laws imposing these penalties shall continue to be enforced, and that the whole expence of the prosecution, when it fails to produce a conviction, of which there are numerous instances, must be paid by the Revenue, ought to induce some more œconomical arrangement for conducting this branch of the Law business in this Department. While the necessary disbursements in prosecuting these Informations are extremely trifling, the profits of the Agents appear, from the Bills of Costs we have inspected, to be most exorbitant. Thus from a Bill of Costs, incurred in prosecuting a number of such Informations on the North West Circuit, in the spring of 1808, and which had been taxed to £. 1,491. 18*s*. 5½*d*, it appears that 252 Informations were disposed of, the Disbursements on which amounted to about £. 526., leaving the remainder a profit to the Agent. Whenever, therefore, the Informations to be prosecuted are so numerous, instead of paying the Costs taxable on each, as is the usual course, we think a specific agreement might be made on terms œconomical to the Public, and at the same time affording the local Agents a fair and reasonable profit, an arrangement not likely to be objected to on their part, the situation of local Agent to the Revenue having been considered at all times an object of solicitation, as much perhaps from the credit attached thereto, as from the emolument derived in ordinary cases.

47 Geo III sess. 2. c. 17.

Besides the Solicitors of Customs and Excise, there are three other Solicitors attached to the latter Department, viz.

A Solicitor for the forfeited Estates, at a salary of £. 100. per annum.

A Solicitor for the casual Revenue, at a salary of £. 100. per annum.

And a Solicitor for the King's Rents, at a salary of £. 120. per annum, and an annual allowance of £. 30. for a Clerk. All these Solicitors furnish Bills of Costs for their professional services, and admit that they do not perform any duty in consideration of their respective salaries. The Bills of Costs of the Solicitor of the forfeited Estates are regularly taxed by the proper Officer of the Court in which such Costs were incurred, but their amount is generally very inconsiderable. Those of the Solicitor for the casual Revenue undergo no examination whatsoever, and, though that branch of the Public Income is not subject to the management of the Commissioners of Excise, his Bills of Costs, as well as his salary, are paid by and charged to the account of the incidental Expences of that Department. These costs, which on an average of five

Appendix, N° 81, 82, & 83. (A)

Appendix, N° 81.

Appendix, N° 82.

Appendix, N° 65.

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five years, ending 5th January 1808, amounted to £.607. 17s. 1½d. are incurred in compelling, by the process of the Court of Exchequer, Sheriffs of Counties, the principal part of this Revenue being collected by them, to pass their Accounts, and pay the amount of their Receipts into the Exchequer. The Solicitor of the King's Rents states, that in consequence of an order made by the Board of Excise in 1805, he conceives himself entitled to commence all such Suits as he may think necessary for the recovery of the King's Rents, without receiving any special directions for that purpose, a discretion rarely to be entrusted to any Officer, not claimed by him when examined before us in 1806, and we think not vested in him by the order to which he alludes. The Bills of Costs furnished by this Officer consist of two parts, one containing the Costs of all Suits prosecuted by him for the recovery of arrears of Rent due to the Crown, the other of what he terms Miscellaneous Business, or such as has no relation to the several matters that form the first part of the Account. The Costs of the former description are taxed by the Officer of the Court in which the Suits are carried on, but those of the latter, though allowed by the Solicitor to be equally taxable, and appearing in numerous instances to be incurred preparatory to the commencement of legal proceedings, are not submitted to any such investigation; both parts, however, since the year 1805, are directed to be examined by the Examiner of Solicitors Bills; but notwithstanding the utility, in many respects of such examination, it seems to be materially defective, in as much as this Officer professes to be incompetent to decide whether the several charges of which the Account is composed are just, or made at a fair and reasonable rate. It is true, that the Solicitor annexes to each Bill of Costs an Affidavit, in which he swears, that the several particulars and charges therein are just and true (errors excepted) to the best of his knowledge, remembrance and belief, we do not, however, deem an Instrument expressed in terms so loose and vague, and so liable to be misconstrued by the party, a sufficient protection to the Public against the exorbitant or improper charges that may be made in these miscellaneous Accounts, which ought to be the more guardedly watched, as they are almost wholly composed of charges for the personal services of the Solicitor, acting in the business of his Office under, as he conceives, an extensive discretionary power. In every Account furnished by this Officer that we have inspected, we find him debiting the Revenue with large sums for letters written by him in his official capacity. Thus the number of such letters amounted in one year's Account to 1,107, and in another to 916, for writing each letter he charges 4s. 6d. though we apprehend no taxing Officer would allow more than 2s. 6d. or 1s. after the first letter, if they were circular. In truth, the facility with which such charges appear to have been hitherto allowed, seems to have induced the Solicitor to permit no occasion to escape, of adding to the amount of his Miscellaneous Costs; even his attendance on this Board in 1806, is made a subject of charge, and for perusing an order made by the Board of Excise, relative to a fine imposed upon himself, he charges 13s. 4d. and regularly charges 3s. 4d. per page for drawing out and copying his own Bills of Costs. Between Trinity Term 1804 and Trinity Term 1808, both inclusive, the Miscellaneous

Appendix, N° 82.

Appendix, N° 83. (A.)

Appendix, N° 71.

Appendix, N° 83. (A.)
D°, N° 84.

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cellaneous and Law Coſts charged againſt the Revenue by this Officer, amounted in the whole to £. 6,344. 8s. 10d. The former appear always to exceed in amount the latter, and as a few inſtances of trifling diſburſements only are included in the Miſcellaneous Coſts, they are nearly the whole a profit to the Solicitor. Thus of the Coſts incurred for the buſineſs of a year ending Trinity Term 1805, amounting to £. 1,519. 18s. 7d. and which was the firſt year's Account referred to the Examiner of Solicitor's Bills, the Miſcellaneous Coſts amounted to £. 813. 15s. The total diſburſements were about £. 311. and conſequently the Solicitor had a clear profit of about £. 1,208. The Rents that had been in ſuit when recovered, are received by the reſpective Collectors, but the Coſts of Suits determined in favour of the Crown, are received by the Solicitor, who is to give credit in his Bills of Coſts for the ſums ſo received. Between Trinity Term 1804 and Trinity Term 1808, both inclusive, the ſums received for Rents that had been in ſuit amounted to £ 2,738. 10s. 4d., while within the like period the Solicitor charged for Law Coſts alone £. 2,358. 7s. 9½d. and gave credit for Coſts received to the amount of £. 357. 1s. 8d. only. The Solicitor, however, admits that a ſum of £. 246. 17s. 3½d. has been paid to him on the latter account, for which he has not given credit to the Revenue, and it appears that the Board has no means of aſcertaining the charge that ought to be made againſt him in ſuch caſes, as he does not, nor has he ever been required to furniſh, at any fixed period, a particular ſtatement of the Coſts ſo recovered, or of the amount ſo received; he likewiſe claims a diſcretionary power of remitting to the parties ſuch portion of the Coſts chargeable againſt them, as he may think adviſable. It ſeems unneceſſary to remark on the impropriety of allowing ſuch a power to be exerciſed by any Officer, but it is material that means ſhould be provided to inform the Board of the amount of Coſts, with which the parties againſt whom Suits have been determined, are chargeable, therefore on the termination of every Suit, the Solicitor ſhould be required to furniſh ſuch an Account, duly certified by the proper Officer of the Court in which the proceedings were carried on; this Account ought then to be tranſmitted to the Collector, in order that he might receive the amount along with the Rents recovered, and as a check upon the Collector, a copy of the ſame Account might be ſent to the Accountant General. During the curſory view we have been able to take of this Officer's Accounts, we diſcovered an overcharge to the amount of £. 98. 19s. 2d. admitted by him to be ſuch, and which appears to have eſcaped the obſervation of the taxing Officer. From this circumſtance, though no fraud may have been intended, as well as the unaſcertained amount of the Coſts received by him from the parties to Suits determined in favour of the Crown, and the viſible want of an efficient examination of the greateſt part of his Accounts previous to their being paid, we feel ourſelves warranted in recommending that the whole of them, both for Law and Miſcellaneous buſineſs, from the period of his entering into office, be inveſtigated without delay.

Appendix, N° 83. (B.)

Appendix, N° 85.

Appendix, N° 86.

Appendix, N° 87.

Appendix, N° 83.

Appendix, N° 83. (B.)

In deviſing the means of œconomiſing the expenditure on account of the ordinary Law buſineſs incident to theſe Departments, it is obvious that

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that a conſiderable annual ſaving might be effected, by allotting one Counſel only to each Board, and diſcontinuing the practice of employing the Attorney General, unleſs on extraordinary occaſions, in like manner as before the order made in 1803, and as the Solicitor General is now employed. One Counſel appears to be fully adequate to the ordinary Law buſineſs of either Department, aſſiſted in the Law and Equity Courts, and that of Appeals, as has been uniformly the practice, by ſome of the Crown Lawyers. This arrangement, neceſſarily reſulting, it would ſeem, from the meaſure already carried into execution, of ſeparating the two Departments, would not, we think, occaſion any inconvenience to the Public, as in caſe of the abſence of either Counſel from Dublin, which need rarely happen, the remaining Counſel or ſome one of the Crown Lawyers might be conſulted and employed, whenever legal advice or aſſiſtance was required. The annual ſaving that might be thus effected, eſtimated on an average of the amount of Fees paid for Law buſineſs to the Board's Counſel and the Attorney General, in the five years ending 5th January 1808, would be as follows; viz. Appendix, N°s 64 & 65.

One half of the Fees paid to the Board's Counſel, in conſequence of one Counſel only being employed by each Board -	£. 2,418 — —
Fees paid to the Attorney General, exceeding in amount thoſe paid to the Solicitor General - -	1,376 — —
Total ſaving -	£. 3,794 — —

But as the Fees allowed for tranſacting Law buſineſs out of Dublin, are only paid to the Counſel who is actually ſo employed, the ſame expence will be incurred, whether the Eſtabliſhment conſiſt of one or two Counſel; in proportion therefore to the payments made on that account, contained in the above ſum of £. 2,418. (the amount of which we cannot aſcertain, but conceive it to be inconſiderable) a deduction muſt be made from this part of the calculated ſaving. Should this arrangement be adopted, the emoluments of both Counſel would it is evident be diminiſhed, but not we conceive, ſo as to occaſion any injury to the Public from the want of men of capacity, intelligence and information, deſirous of filling ſuch appointments. This will appear when we ſtate, Ibid. that on the average above-mentioned, the Fees paid to one Counſel for tranſacting the ordinary Law buſineſs of the Cuſtom Department, amounted to £. 944. per annum, and for tranſacting that of the Exciſe to £. 1,473. in addition to which each would have his Salary, and the emoluments ariſing from the preparation of Parliamentary Bills. This part of the eſtimated ſaving might alſo, we think, be effected without impoſing any charge on the Public, in order to compenſate theſe Officers for the loſs of emoluments they would thus ſuſtain, as they cannot be conſidered to have any permanent intereſt in appointments, from which they are liable to be removed upon each change of adminiſtration. But whether the emoluments of the office of Attorney General, are adequate to ſupport the rank attached to that ſituation, we have not the means of deciding; if, however, the order of 1803, was made in conſequence of their being conſidered inſufficient, the mode adopted of augmenting them appears highly objectionable, as it not only afforded a pernicious

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example of profuſion in the Law expenditure, but occaſioned, to the extent of the Coſts incurred in preparing additional Briefs, a greater charge againſt the Public, than was requiſite to give him a ſum equal to that which he appears annually to have received. Much expence might alſo be ſaved by the Board's interpoſing to prevent unneceſſary references to Counſel; and to take away the temptation that might be offered by motives of intereſt to multiply theſe references (which when a ſyſtem has been long relaxed, will unconſciously operate on minds otherwiſe correct) we propoſe that a fixed Salary ſhould be given to the Solicitors, to compenſate them for their ſervices in all caſes, except proceedings in the Law Courts, and the preparation of Money or Regulation Bills; their Law Bills of Coſts, however, continuing to be paid as hitherto, only requiring that they ſhould be firſt taxed by the proper Officer of the Court in which ſuch Coſts had been incurred. We likewiſe recommend, that the duties attached to the reſpective offices of Solicitor of the King's Rents and of the Forfeited Eſtates, both of which ought on the firſt vacancy to be abolished, ſhould be performed by the Solicitor of the Board of Exciſe, to whoſe management the Revenue ariſing from the Forfeited Eſtates ought to be transferred, as belonging more properly to that Department than to the Cuſtoms. As we ſuppoſe that no additional charge would be occaſioned by aſſigning fixed Salaries to the Solicitors, the ſaving that will ariſe from the different regulations we have propoſed, may in round numbers be thus ſtated.

In the charges on Money and Regulation Bills -	£. 3,730 — —
Appendix, N° 64. (D) (E.) Appendix, N° 65. (D.) (E.) By the Regulation Bills relating to each Department being prepared by one Counſel only, on an average of the expence incurred on that account in two years, ending 5th January 1808 - - - -	624 — —
By aſſigning one Counſel to tranſact the ordinary Law buſineſs of each Department, and diſcontinuing to employ the Attorney General on ordinary occaſions	3,794 — —
	£. 8,148 — —

Appendix, N° 54. Appendix, N° 88. We find among the Exciſe Incident Expences a ſum of £. 3,222. 0s. 10½d. charged under the head of Compenſations and Gratuities. Several of theſe payments appear to have been made regularly every year to the ſame perſons, on the ground, we preſume, of the ſuppoſed inſufficiency of their Salaries. This would naturally call for obſervations ſimilar to thoſe which we have already made, reſpecting the Salaries charged on Incidents, did we not conclude that the very liberal addition to the Salaries of the Officers in the Exciſe Department, will in future confine the payments, under the head of Compenſations and Gratuities, to caſes of extraordinary exertion and merit only. Obſerving, however, amongſt theſe payments one of £. 1,000. to John Croker, Eſquire, Surveyor General of the Port and Diſtrict of Dublin, for extra official duty, and conceiving it incumbent on us to make enquiry into the nature of the ſervices which called for ſo conſiderable a remuneration, we were furniſhed with the annexed copies of a Memorial from Mr. Croker to the Lord Lieutenant, and of

Appendix, N° 89. Appendix, N° 90.

the

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the Report of the Commiſſioners of Exciſe thereon. Without meaning to offer any opinion as to the general merits of this Officer, or how far they might not have given him a claim to the conſideration of Government, we feel little heſitation in ſaying, that the particular ſervices ſtated to have been performed on this occaſion by Mr. Croker, do not appear to us ſufficient to warrant the Commiſſioners in repreſenting him to be entitled to the grant of ſo large a ſum of the public money. Mr. Croker, in his Return to this Board in 1804, ſtated, "that he was appointed to "his office in 1801, at a ſalary of £. 800. per annum, beſides which he "had furniſhed apartments in the Cuſtom-houſe, coals and candles; "that the nature of his employment was generally to inveſtigate the "various branches of the Revenue of Dublin or of Ireland, and to perform "all ſuch matters relative thereto as Government, the Lords of the "Treaſury, or the Board might direct." After this ſtatement, we are at a loſs to conceive how Mr. Croker's exertions to enforce payment of the arrears of Exciſe, due by the Dublin Diſtillers, could be termed extra official duty. But our ſurprize is great indeed to find the Commiſſioners of Exciſe admitting in their Report, "that at the time Mr. Croker was "employed in this ſervice, they were totally without information with "reſpect to the ſituation of the arrears of Duty, which were ſuffered to "accrue in the diſtrict of Dublin on the diſtillation of Spirits." In making this declaration, we preſume the Board muſt have forgotten, that the Collector of Dublin Exciſe returned quarterly a liſt of all arrears outſtanding in his diſtrict, ſpecifying the names of the perſons owing the ſame, the month when each particular arrear accrued, and what ſteps were taken to enforce the payment thereof. The Commiſſioners had alſo the means every week, had they ſought it, of deriving directly from the Collector, inſtead of circuitouſly through Mr. Croker, accurate information as to the ſtate of theſe arrears, and they ought to have ſeen that prompt meaſures were taken for their recovery. This was the proper duty of the Collector, from whoſe Office alone the evidence neceſſary to ſupport the information brought for that purpoſe could be ſupplied, it being immaterial at whoſe inſtance ſuch information was filed. As to the caſe of E. and J. Edwards, late Diſtillers in Dublin, it is admitted by the Commiſſioners in their Report, that it was the practice of the Board of Exciſe, upon payment of the Duties, to remit the penalties incurred by their non-payment; and it does not appear that there was any peculiar circumſtance, that ought to have induced its being enforced in this caſe, or that gave Mr. Croker a ſtronger claim to remuneration for his ſervices, than he had in any other which had preceded.

Appendix, N° 2.

The expence of Fire-lighters, Hall-porters, Gate-keepers, &c. belonging to the Cuſtom-houſe in Dublin, which is common to both Departments, is charged under the head of "Expreſſes and Carriage of "Books in the Incident Account of the Cuſtoms." This practice of returning a head of expenditure under a falſe denomination, affords the means of keeping out of view not only the deſcription of the expence incurred, but its amount, and is therefore extremely cenſurable. In the preſent inſtance we find the expence of Fire-lighters, &c. is increaſed from £. 1,371. 1s. 8½d. its amount in the year ending 5th January 1804,

1ſt Report, Appendix, N° 8.

to

Appendix, N° 57. to £. 2,492. in the year ending 5th January 1808, without its appearing on the face of the Incident Account, while the diſburſing of ſo very conſiderable a ſum is placed under the uncontrouled management of an ordinary Clerk. He ſtates, that every fortnight he receives by an Incident Order, as much money as he may conſider requiſite to anſwer theſe demands, and admits, that though he is ſubject to have his Accounts checked by the Surveyor of Revenue Buildings, to the Eſtabliſhment of whoſe Office he belongs, he has not ſince January 1803, made up or rendered any Account of the ſums ſo received or expended. We have no obſervation to make on the Penſions payable in the Exciſe Department, the Liſt of which we annex, as they ſtood on 5th January 1808. Some ſaving might, we think, be effected in the expence incurred for Engliſh Newspapers, amounting in the Exciſe Department, in the year ending 5th January 1808, to £. 229. 7s. 3½ d., and in the Cuſtom Department, to £. 321. 10s. 10½d. making a total for Engliſh Papers of £. 550. 18s. 2d.

Appendix, N° 91.

Appendix, N° 92.

Appendix, N° 54.

Appendix, N° 93.

Theſe Newspapers are provided for the uſe of the Commiſſioners, the Secretaries of each Board, and the Clerk of the Poſtage. None of the Commiſſioners receive leſs than two, and ſome of them three daily Engliſh Newspapers, beſides other periodical publications. The two Secretaries and the Clerk of the Poſtage receive one each. Though we do not mean to recommend, that an indulgence long enjoyed ſhould be entirely taken away, yet we think it ought to be reſtrained within narrower limits. One Engliſh News-paper might be ſufficient for each Commiſſioner, and thus a ſum of £. 240. would be ſaved on this account alone; minute as this may appear, we conſider every ſaving that can be effected, under the preſent circumſtances of theſe Countries, to be of importance, and with this view we have ſubmitted ſuch obſervations as ſeemed to us likely to promote this object; notwithſtanding, however, the retrenchments we have propoſed are not inconſiderable, benefits much more extenſive will, we conceive, reſult to the Public from our Enquiries, if we ſhall ſucceed in exciting a ſpirit of œconomy in, and rouſing the vigilance of thoſe whoſe duty it is to ſuperintend the expenditure of theſe Departments.

J. S. ROCHFORT, (L. S.)
FRED. GEALE, (L. S.)
ROBERT ALEXANDER, (L. S.)
CHAS STEWART HAWTHORNE, (L. S.)
JOHN HAMILTON, (L. S.)

Office of Enquiry,
Sackville Street, Dublin,
11th February 1809.

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APPENDIX

To the EIGHTH REPORT of The Commiſſioners of Enquiry in IRELAND; &c.

(MODE OF ACCOUNTING FOR THE EXCISE DUTIES)

CONTENTS.

Appendix,

N° 1.—Examination of Mr. Samuel Hood, Aſſiſtant Examinator of Exciſe - - - p. 123

N° 2.—Examination of Paul Twigg, eſq. Clerk of the Abſtracts in the office of the Accountant General for the Cuſtoms - - - - - - - - - - - p. 124

N° 3.—Extract of a Letter to the Commiſſioners of Exciſe, on the ſubject of Collectors Accounts, p. 128

N° 4.—Examination of William Bower, eſq. Firſt Clerk in the Auditor General's office - ibid.

N° 5.—Return Collections of Exciſe, whereof the Collectors have not paſſed their Accounts, p. 129

N° 6.—Return of Ports for which Collectors have not paſſed their Accounts - - p. 130

N° 7.—Amount of the current Arrears of Exciſe Duties outſtanding 5th January 1808 - p. 131

N° 8.—Account of all Surcharges on Strong Waters, for the year ending 5th January 1808 ibid.

N° 9. } Extracts from the Arrear Account of the Diſtrict of Clonmell; 5th January 1808 p. 132
N° 10. }

N° 11.—General Order of the Board of Exciſe, reſpecting the remiſſion of Charges by the Officers, p. 133

N° 12.—Examination of Samuel Hood, eſq. Examiner of Exciſe - - - - - p. 134

N° 13.—Abatements of Charges on Traders made by the order of the Board of Exciſe, in the year ending 5th January 1808 - - - - - - - - - - p. 135

N° 14. } Orders of the Board of Exciſe, for allowing deductions for certain Abatements and
N° 15. } Arrears irrecoverable - - - - - - - - - - - p. 142

N° 16. }
N° 17. } Forms of Accounts to be furniſhed by the ſeveral Collectors of Exciſe - pp. 144 to 154
N° 18. }

N° 19.—Examination of John Smart, eſq. Accountant General of Exciſe - - - p. 155

N° 20.—Bills received from Collectors, which had been proteſted for non-payment, and returned; for 5 years ending 5th January 1808 - - - - - - - - p. 156

N° 21. } Stated Caſh Balances in the hands of Collectors of Exciſe; as per Accountant General's
N° 22. } Weekly Abſtract of 5th January 1808 - - - - - pp. 157 & 158

N° 23.—Stated Caſh Balances in the hands of Collectors of the Cuſtoms; as per Accountant General's Weekly Abſtract of 5th January 1808 - - - - - - p. 159

N° 24.—Groſs Balances due by the ſeveral Collectors of Cuſtoms, &c. 5th January 1808 p. 160

N° 25.—Examination of Mr. Robert Cooper, Clerk of the Abſtracts in the Exciſe - - p. 161

N° 26.—Extract of a Letter from the R^t Honourable William Elliot to the Commiſſioners of Exciſe; on Collectors Accounts - - - - - - - - - - - - ibid.

N° 27.—Extract from General Order, Exciſe Office Dublin 22d October 1807; prompt collection and remiſſion of the Public Revenue - - - - - - - - p. 162

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N° 28.—Customs: Balances due by deceased and dismissed Collectors - - - - p. 162
N° 29.—Balances incurred by deceased and dismissed Collectors of Excise - - - ibid.
N° 30.—Sums recovered and received on account of Balances due from deceased and dismissed Collectors of Excise - - - - - - - - - - - p. 163
N° 31.—Sureties given by the present Collector of Excise - - - - - - p. 164
N° 32.—Examination of John Smart, esq. Accountant General of Excise - - - p. 165
N° 33.—Forms of Oaths administered to persons retiring and succeeding to offices - - ibid.
N° 34.—Instances in which the Oath has been dispensed with; Excise - - - - p. 166
N° 35.—The same; in the Customs - - - - - - - - - - - ibid.
N° 36.—Return of all Persons employed in the district of Dublin City Excise pp. 168 to 179
N° 36. *continued.*—The same, of the several districts of Ireland, Dublin city excepted pp. 180 to 212.
N° 37.—Return of Persons employed in the Excise Department, 5th July 1808 pp. 214 to 237.
N° 38.—Abstract of the Establishment, as it stood 5th July 1808 - - - - - p. 238
N° 39.—Examination of William Jolly, esq. Pro-collector of Excise for the district county of Dublin, p. 239
N° 40.—Amount of the Duties received by the Collector of the county of Dublin, for 3 years ending 5th January 1808 - - - - - - - - - - ibid.
N° 41.—Examination of Mr. William Kelly, Surveyor of Licences - - - - ibid.
N° 42.—Examination of William B. Swan, esq. Inspector General of Excise and Licences p. 240
N° 43.—Account of Seizures made by Preventive Surveyors, and of Fines levied - - ibid.
N° 44.—Examination of John Hathorn, esq. Chief Clerk in the office of the Register General Tobacco - - - - - - - - - - - - - p. 241
N° 45.—Examination of Mr. John Skeys, a Clerk in the office of the Examiner of Permit Vouchers, p. 243
N° 46.—Examination of Richard F. Sharkey, esq. Paymaster of the Bounties on the export of Corn, p. 244
N° 47.—Examination of Paul Le Bas, esq. Examinator of Corn Bounties - - - ibid.
N° 48.—Examination of Mr. W^m McDonnell, Land Carriage Surveyor - - - p. 245
N° 49.—Examination of Mr. John Sheean, Clerk in the office of the Examiner of Customs ibid.
N° 50.—List of Offices in the Excise and in the Customs, to which no Duty is attached, or of which the Duty appears to be useless - - - - - - - - - p. 246
N° 51.—List of Officers employed in the Excise, who have converted their offices into sinecures, ibid.
N° 52.—Excise Districts, Surveys, and Walks - - - - - - - - - p. 247
N° 53.—List of Unproductive Gaugers Walks - - - - - - - - p. 248
N° 54.—Incidental, Contingent, or Extraordinary Expences in the Excise, for one year ending 5th January 1808 - - - - - - - - - - - - p. 249
N° 55. (A.)—Account of the Sums charged on Customs and Excise Incidents under the head of "Postage," for five years, ending 5th January 1808 - - - - ibid.
N° 55. (B.)—Amount of Revenue Postage in Dublin for five years, ending 5th January 1808, p. 250
N° 56.—Examination of J. E. Madden, esq. Clerk of the Postage, Customs and Excise - ibid.
N° 57.—Sums charged in Custom and Excise Incidents under the head of "Messengers, Expresses, and Carriages of Books;" for certain periods - - - - - - p. 252
N° 58.—Amount of the sum charged in Custom Incidents, under the head of "Stationary;" for the year ending 5th January 1808 - - - - - - - - - ibid.
N° 59.—Amount of the sum paid for Stationary for Customs and Excise, for the year ending 5th January 1804 - - - - - - - - - - - - ibid.
N° 60.—Regulations for the conduct of the Officers of H. M. Stationary Office - - ibid.
N° 61.—Establishment of H. M. Stationary Office - - - - - - - p. 255
N° 62.—Examination of Abraham Bradley King, esq. the King's Stationer in Ireland - ibid.
N° 63.—Examination of Mr. James Roe, First Clerk in the office of Stationary Stores for the Excise department - - - - - - - - - - - - - p. 256

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N° 64. (A.)—Particulars of the Sum incurred under the head of "Law Charges," in the department of Customs; for the year ending 5th January 1804 - - - - - p. 257

N° 64. (B.)—The same; - - - for the year ending 5th January 1805 - - - p. 258

N° 64. (C.)—The same; - - - for the year ending 5th January 1806 - - - - p. 259

N° 64. (D.)—The same; - - - for the year ending 5th January 1807 - - - - p. 260

N° 64. (E.)—The same; - - - for the year ending 5th January 1808 - - - - p. 262

N° 65. (A.)—Particulars of the Sum, incurred in the department of Excise, under the head of "Law Charges;" for one year ending 5th January 1804 - - - - p. 263

N° 65. (B.)—The same; - - - for one year ending 5th January 1805 - - - p. 264

N° 65. (C.)—The same; - - - for one year ending 5th January 1806 - - - p. 265

N° 65. (D.)—The same; - - - for one year ending 5th January 1807 - - - p. 266

N° 65. (E.)—The same; - - - for one year ending 5th January 1808 - - - p. 267

N° 66.—Examination of Richard Waller, esq. Solicitor for the department of Customs - p. 268

N° 67.—Examination of John Edwards, esq. Solicitor for the Inland Excise department - p. 270

N° 68.—Examination of Sir C. M. Ormsby, First Counsel to the Boards of Customs and Excise, p. 271

N° 69.—Letter from the Lord Lieutenant, 11th June 1803, to the Commissioners of Customs; that the Attorney General should be consulted on revenue business - - - p. 272

N° 70.—Letter from the Commissioners of Customs, to their Solicitor, directing the Attorney General to be consulted - - - - - - - - - - - ibid.

N° 71.—Examination of Mr. Thomas Witherall, Examiner of Solicitors bills in the department of Customs and Excise - - - - - - - - - - - ibid.

N° 72.—Letter from the Lord Lieutenant, 23d May 1791, to the Commissioners of the Revenue; on the subject of giving fixed annual allowances to the Law Officers for preparing Money Bills - - - - - - - - - - - - - p. 273

N° 73.—Accounts of Fees paid to Crown Lawyers and Board's Counsel, for preparing and settling Money and Regulation Bills - - - - - - - - - - p. 275

N° 74.—Letter from Commissioners of Excise, 16th January 1809, to the Commissioners of Inquiry; respecting Fees and Allowances to Law Officers and Solicitors - - - p. 277

N° 75.—Memorial from the Commissioners of Compensation, 30 July 1801, to the Lord Lieutenant; on a claim of compensation by the Solicitor for the Revenue in the Port Department, p. 278

N° 76.—Another Memorial, same date; Solicitor for the Revenue in the Inland Department, ibid.

N° 77.—Letter from Sir C. M. Ormsby, 5th January 1804, to the Commissioners of Inquiry; relative to Money and Regulation Bills - - - - - - - - - p. 279

N° 78.—Fees paid to the Attorney and Solicitor General, and to the Board's Counsel, by the Solicitor for the King's Rents, for the year ended 5th January 1808 - - ibid.

N° 79.—Fees paid by the Solicitor for Forfeited Estates, to the Attorney and Solicitor General; in the year ended 5th January 1808 - - - - - - - - - ibid.

N° 80.—Fees paid by the Solicitor for the Casual Revenue, to the Attorney and Solicitor General, and to the Counsel to the Commissioners of Customs and Excise; in the year ended 5th January 1808 - - - - - - - - - - - - p. 280

N° 81.—Examination of Robert Reeves, esq. Solicitor for the Forfeited Estates - - ibid.

N° 82.—Examination of Richard Martin, esq. Solicitor for the Casual Revenue - - ibid.

N° 83. (A.)—Examination of Samuel Bradshaw, esq. Solicitor for the King's Rents - - p. 281

N° 83. (B.)—Further Examination of Samuel Bradshaw, esq. Solicitor for the King's Rents p. 282

N° 84.—Attestation of Samuel Bradshaw, esq. as to the justness of a Bill of Costs, &c. - ibid.

N° 85.—King's Rents: Sums paid to the several Collectors by the Proprietors, in consequence of Proceedings having been taken from Trinity Term 1804 to Trinity Term 1808, inclusive - - - - - - - - - - - - p. 283

N° 86.—Sums charged for Law Costs, and Credits given for Costs recovered, by the Solicitor for King's Rents; between Trinity Term 1804 and Trinity Term 1808 - - ibid.

N° 87.—King's Rents: Sums paid by the several Proprietors against whom proceedings have been taken on account of Costs due to the Revenue - - - - - - p. 284

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N° 88.—Particulars of the Sum incurred, in the department of Excise, for the year ending 5th January 1808, under the head of "Compensations and Gratuities" - - - p. 285

N° 89.—Memorial of John Croker, esq. Surveyor General to his Grace the Duke of Richmond Lord Lieutenant, for Compensation - - - - - - - - - - p. 286

N° 90.—Representation of the Board of Excise, 18th November 1807, on the Memorial of the Surveyor General, for Compensation - - - - - - - - p. 288

N° 91.—Examination of Mr. Samuel Johnston, First Clerk in the office of the Surveyor of Revenue Buildings - - - - - - - - - - - - - p. 289

N° 92.—List of Persons, who, having been in the Public Service, receive any Pension, Annuity, or other Allowance, out of any Duties or other Monies under the management of the Commissioners of Excise - - - - - - - - pp. 290 to 295

N° 93.—Expences incurred for English Newspapers, in the department of the Customs, in the year ending the 5th January 1808 - - - - - - - - - - p. 296

APPENDIX.

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APPENDIX.

No. 1.

The Examination of Mr. SAMUEL HOOD; taken on Oath, the 20th and 22d of May, and 8th July 1807.

This Examinant ſaith,

THE Eſtabliſhment of the office of Examinator of Exciſe, conſiſts of George Hatton, Eſquire, the principal, who has never done any duty: this Examinant, who is Aſſiſtant Examinator, four Clerks on the Eſtabliſhment, and four on Incidents; one of the Clerks is from infirmity incapable of doing any duty. The whole buſineſs is done by this Examinant and his Clerks. The duties of the office conſiſt in examining the ſeveral Exciſe Vouchers tranſmitted to him by the Collectors, for the purpoſe of aſcertaining whether the charges of the Duties therein have been rightly computed; and after comparing them with the Quarterly Accounts, to certify to the office of the Accountant General, the amount of Duties with which the Collectors of the ſeveral diſtricts are chargeable. The Spirit Vouchers are returned weekly, all other Vouchers monthly, except thoſe for Tobacco in the city of Dublin, which are returned weekly. It has not been hitherto the practice to make any compariſon between the Vouchers and Stock-books, but by a late Order of the Board, from the firſt day of January laſt, the Examiner of Gaugers books has been directed to make ſuch compariſon in the office of the Examinator of Exciſe, commencing with the January books of this year.

All Surcharge Vouchers, whether made by the Officer of the Walks, or by the Examinator of Gaugers books, are tranſmitted to the office of the Examinator of Exciſe by the Collectors only. He has no other knowledge or information of theſe ſurcharges. No charge made againſt the Collector by the Examinator of Exciſe can be abated without a Board's order.

When the Board make ſuch orders, a duplicate ſhould be ſent to the office of this Examinant, who is thereupon warranted in admitting the Collector's claim to abatement in the Certificates tranſmitted Quarterly to the Accountant General.

The principal books kept in his office are a Survey and Walk Book for the receipt and arrangement of the Vouchers; a Diſtillery Ledger, containing an entry of the charge returned againſt each Diſtiller, and an account of the quantity of Spirits warehouſed, if any, in each week. A Hide Ledger for that Duty, ſpecifying the produce of each walk and diſtrict monthly, a Paper Ledger, ſtating the quantity of paper manufactured, and the Duty thereon, or when the Duty is impoſed by Engine charge; an account of the Duty ariſing from each Mill, monthly and quarterly; a Ledger for the other Exciſe Duties; viz. Malt, Tobacco, Paper-hangings, Auctions, Mead, Vinegar, Home-made Wines, and Glaſs Bottles, in each walk and diſtrict, monthly; a Licence Ledger, for the ſeveral ſpecies of Licences in number and amount, in each walk and diſtrict, monthly; a Quarterly Book, ſhewing the produce of the different Duties taken from the Ledgers, but confined to diſtricts; a Quarterly Book, ſhewing in like manner the produce from Hides; a Quarterly Licence Book, ſhewing in like manner the produce from Licences; a Quarterly and Yearly Exciſe Tot Book, ſhewing at one view the quarterly and yearly produce of Exciſe for the ſeveral diſtricts, and for the whole of Ireland, a Quarterly and Yearly Licence Tot Book, for the ſame purpoſes as the preceding; a Permit and Certificate Ledger for the Stamp Duty on Permits and Certificates. Various other Books are neceſſary for the entry of Drawbacks, Bounties to Diſtillers, Board's Orders, Reports and Anſwers to the Board's References, Copies of Letters and Accounts, &c.

Saml Hood.

J. S. Rochfort.
Frederick Geale.
Robert Alexander.
Chas Saxton.

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